

31st, 1882, 31,698 accounts were opened, of which 2,928 were by Europeans and Eurasians and 28,770 by Natives of India. The balance in deposit on December 31st was £207,876.* It is worthy of observation that 91 per cent. of the depositors were Natives and only 9 per cent. Europeans and Eurasians. In the case of District and Presidency Savings Banks the proportion, taking the figures of the year 1881-82, was 62 per cent. of Native, and 38 per cent. of European and Eurasian depositors.

235. It is satisfactory to note that the establishment of Post Office Savings Banks has not led to any diminution in the deposits heretofore made in the District and Presidency Banks. The net operations of those Banks during the nine months ending with December 31st, 1882, show an increase of the balance in deposit of £60,500 over the balance on April 1st, 1882.

236. If we add together the amount of Stock Notes issued during the first nine months of the current financial year and the amount deposited in the Savings Banks, we arrive at a total of £431,300. From the point of view of comparison with some European countries, this amount is no doubt small in proportion to the population. But I do not think that any one acquainted with the condition of society in India would have expected more rapid progress.

	£
Stock Notes	162,900
Post Office Saving Banks	207,900
District and Presidency Saving Banks	60,500
TOTAL	431,300

XI.—Ways and Means.

237. In the Financial Statement of last year (para. 267) I stated that if no loan for Productive Public Works were raised during the year, the balance on March 31st, 1883, would probably be £10,848,000.

Ways and Means.

238. This estimate was based on the assumption that the Secretary of State would draw Bills to the extent of £15,342,000 (true sterling) on the Indian Treasury in the course of the year 1882-83.

Drawings of 1882-83.

239. I have already explained (para. 142) that, on the one hand, the Secretary of State's drawings were diminished by £1,300,000 (true sterling), owing to the large drawings in March 1882, and owing to the transactions connected with the Southern Mahratta Railway Company, and that, on the other hand, it is proposed to draw an additional £1,000,000 (true sterling), in order to reduce sterling debt in England. Thus the total amount of Secretary of State's drawings during the year 1882-83 will, it is estimated, be £15,042,000 (true sterling).

240. The balances have been increased during the year by the excess of revenue over expenditure beyond the amount for which credit was taken in the Budget, and also by a loan of £2,500,000 (nominal) which, as it was taken up at an average price of Rs. 98-14⁷/₁₀, yielded £2,472,979.

241. On the other hand, the balances have been diminished by the abnormal expenditure on account of the Egyptian expedition amounting, in India, to £1,179,200 and by the high expenditure under *Exchange* due to the fall in the value of the rupee.

242. The net result of all these operations is that the balance on March 31st, 1883, is now estimated at £13,840,000.

Balance on March, 31st, 1883.

243. I now turn to the question of the Ways and Means for the year 1883-84.

Ways and Means, 1883-84.

* On March 3rd, 1883, the balance in deposit in the Post Office Savings Banks amounted to £248,000. Information as regards the classification of depositors is not at present available for any date later than December 31st, 1882.

Publicity as
regards Loan
operations.

244. Complaints are occasionally made in India on the ground that the Government does not keep the public sufficiently informed in respect to its intentions in the matter of loan operations. I beg to assure those who are interested in this subject that the Government is fully alive to the desirability on every ground of announcing its intentions on this subject at as early a date as possible. We have no wish whatever to keep the public in suspense in this matter a day longer than is necessary. On the other hand, I must again draw attention to the remarks I made on the occasion of the last Financial Statement (para. 271). The operations of the Government of India are so large and varied, and so many unforeseen circumstances are liable to arise during the year, that to estimate in advance the cash requirements of the Government for twelve months must always be a matter of very great difficulty. Indeed, I may go further and say that, even under normal circumstances, it is quite impossible for the best-informed person to say how far the Estimates of the Revenue and Expenditure of the year are likely to be realised until about the end of the month of September, by which time it may be said that the general result of the harvest, which depends mainly on the south-west monsoon, can be stated with some sort of accuracy. I conceive that nothing would be more calculated to exercise a disturbing influence on the market than that any premature announcement should be made of the intentions of the Government, and that subsequently there should be a change in those intentions. I may add that the uncertainty in connection with the probable cost of the Egyptian Expedition, which, of course, depended largely on the course of events in Egypt, rendered any early announcement of the final intentions of the Government last year especially difficult.

Statements
published in the
Gazette.

245. In connection with this subject I should wish to draw attention to the Statements published in the *Gazette of India* about the 10th of each month, and which give, under a few main heads, the latest information in the possession of the Government as to the Revenue and Expenditure up to the last day of the month immediately preceding. An examination of those Statements will give an approximate idea of the extent to which, as the year goes on, the Estimates of Revenue and Expenditure are being realised. It is possible that the form in which these Statements are published might be improved. So far as I am aware they have not up to the present time attracted much attention, but if the result of these remarks should be to attract greater attention to them in the future, and if it be found that, in its present form, the monthly Statement is not readily comprehensible, the possibility of improving the form will be considered.

Loan in 1883-84.

246. It will be necessary to raise the usual loan for Productive Public Works in the course of the year. The present intention of the Government is to borrow £2,500,000 in India. The rate of interest will, as usual, be 4 per cent. Full particulars as regards the date on which tenders will be accepted, &c., &c., will be issued on or about July 16th.

247. In dealing with the amount of the Secretary of State's drawings (para. 208) and with the loan operations, which are contemplated during 1883-84 (para. 246) I speak subject to the usual reserve, that is to say, that the announcements I now make—

“are subject to modification as the year goes on; the Government must not be understood to pledge itself that the Secretary of State will raise by Bills the exact amount stated; or that the amount stated will be borrowed during the year; or that it will be borrowed in India or England, as the case may be.”

248. Whilst making this reserve, I may add that it is absolutely certain that the loan of £2,500,000, to which I have already alluded, will be contracted.

The only possible modification is, that in the event of any unforeseen contingency arising, such as war or famine, it might be necessary to borrow more. I have at present no reason whatever to believe that it will be necessary to borrow more than £2,500,000. But it must be clearly understood that the Government reserves complete liberty of action to itself in the event of any contingency arising which cannot now be foreseen.

249. The balance on March 31st, 1884, is estimated at £11,697,000, but this is a very low Estimate and, unless anything unforeseen occurs, it will probably be exceeded. *Balance on March 31st, 1884.*

XII.—Conclusion.

250. It may be convenient that I should summarize the main features of the present Financial Statement. They are as follows:—

(1) The forms in which the Accounts and Estimates are now presented to the public have been revised and simplified (paras. 7—66). **Summary of Financial Statement**
Forms of Account.

(2) The Accounts of 1881-82 show a surplus of £2,582,727 (paras. 67—71). *Accounts of 1881-82.*

(3) The volume of the import trade in those articles relieved from duty in March 1882 has in the ten months, from April 1st, 1882, to January 31st, 1883, increased by about $7\frac{1}{4}$ per cent. (paras. 72—94). *Trade of 1882-83.*

(4) There has been a general fall in the retail price of Salt since the duty was reduced. The amount of the fall in the different provinces ranges generally from about 13 to 23 per cent. (paras. 95—100). *Price of Salt.*

(5) The consumption of Salt since the reduction of the duty has increased by about $6\frac{1}{2}$ per cent., representing a revenue of about £320,000 (paras. 95—116). *Consumption of Salt.*

(6) The net cost of the Egyptian Expedition during the year 1882-83, after deducting the £500,000 (true sterling) contributed by the English Government, is estimated at £797,000 (para. 131). *Egyptian Expedition.*

(7) The net Opium Revenue of 1882-83 is now estimated at £7,217,000, being £33,000 less than the Budget Estimate (para. 133). *Opium, 1882-83.*

(8) The Expenditure under *Exchange* during 1882-83 is now estimated at £341,000 in excess of the Budget Estimate (para. 142). *Exchange, 1882-83.*

(9) A sum of £1,000,000 (true sterling) will be remitted home during the year 1882-83 and will be applied to the reduction of Sterling debt in England (para. 139). *Reduction of Debt.*

(10) The Revised Estimates for 1882-83 show a surplus of £60,000 (para. 144). *Surplus, 1882-83.*

(11) With a view to stimulating the export trade, the through railway rates on wheat and other grains and seeds from Delhi and Agra and Bombay have been reduced by $18\frac{1}{2}$ per cent., equivalent, so far as wheat is concerned, to a reduction of 1s. 6d. per quarter in the London market. This step will no doubt be followed by corresponding reduction of rates on the East Indian Line (paras. 153—194). *Railway rates.*

(12) No further fiscal changes are proposed in connection with the financial arrangements of the year 1883-84. The License Tax remains unchanged (paras. 225—229). *License Tax.*

(13) The net Opium Revenue for 1883-84 has been taken at £7,035,000, being £215,000 less than the Budget Estimate of 1882-83 (para. 205). *Opium, 1883-84.*

(14) The amount of Bengal Opium which will be offered for sale up to the end of March 1884 will be regulated by the terms of the Notification of June 28th, 1882. The amount which will be offered for sale from April to December 1884, both months inclusive, will be notified about the beginning of July 1883 (paras. 206—207). *Bengal Opium.*

- Exchange, 1883-84. (15) In the Estimates for 1883-84 the value of the rupee has been taken at 1s. $7\frac{1}{2}d.$, and the Expenditure under *Exchange* at £773,000 in excess of the Budget Estimate for 1882-83 (para. 208).
- Surplus, 1883-84. (16) The Budget Estimates for 1883-84, which have been very cautiously framed, show a surplus of £457,000 (para. 218).
- Drawings, 1882-83. (17) The Secretary of State's drawings during 1882-83 are now estimated at £15,042,000 (true sterling) (paras. 142 and 239), of which £14,184,000 (true sterling) had been drawn up to March 9th, 1883.
- Drawings, 1883-84. (18) The Secretary of State's drawings during 1883-84 are estimated at £16,300,000 (true sterling) (see para. 208).
- Loan of 1883-84. (19) The usual loan for Productive Public Works will be contracted in India during the year 1883-84. The amount, unless any unforeseen contingency should arise, will be £2,500,000. The rate of interest will be 4 per cent. Further particulars in connection with the loan will be issued on or about July 16th, 1883 (paras. 246—248).
- Cash Balance, March 31st, 1883. (20) The cash balance on March 31st, 1883, is estimated at £13,840,000 (para. 242).
- Cash Balance, March 31st, 1884. (21) The cash balance on March 31st, 1884, is estimated at £11,697,000 (para. 249), but this is a very moderate Estimate, and it will probably be exceeded.
- Opium prospects, 1884-85. (22) The accounts of the Opium crop in Bengal and North-West Provinces are unsatisfactory, and it is probable that in 1884-85 the Opium Estimate will have to be taken at a lower figure than that shown in the Budget Estimates for 1883-84 (para. 223).

E. BARING.

Calcutta, March 15, 1883.

APPENDIX I.

ACCOUNTS AND ESTIMATES. (NEW CLASSIFICATION.)

Accounts	1881-82.
Revised Estimates	1882-83.
Budget Estimates	1883-84.

CONTENTS.

	PAGES
General Statement of Accounts and Estimates	494 & 495
Abstract A.—Details of Revenue	496 & 497
„ B.— „ Expenditure	498—501
„ C.— „ Details of Receipts and Disbursements other than Revenue and Expenditure	502—505
„ D.— „ Provincial and Local Balances	506
„ E.— „ Statement of Net Revenue and Expenditure	507

General Statement

RECEIPTS.	For details vide Abstract.	ACCOUNTS, 1881-82.	BUDGET ESTIMATE, 1882-83.	REVISED ESTIMATE, 1882-83.	BUDGET ESTIMATE, 1883-84.
		£	£	£	£
Revenue—					
Principal Heads of Revenue—					
Land Revenue . . . . .	...	21,948,022	21,487,000	21,700,400	21,792,700
Opium . . . . .	...	9,862,444	9,500,000	9,561,800	9,200,000
Salt . . . . .	...	7,375,620	6,049,000	6,128,700	6,167,000
Stamps . . . . .	...	3,381,372	3,342,000	3,411,600	3,427,200
Excise . . . . .	...	3,427,274	3,331,000	3,615,900	3,623,300
Other Heads	A	7,659,729	6,162,000	6,376,500	6,383,900
TOTAL PRINCIPAL HEADS	A	53,654,461	49,871,000	50,794,900	50,594,100
Post Office, Telegraph, and Mint	"	1,489,699	1,637,000	1,652,800	1,670,000
Receipts by Civil Departments	"	1,513,083	1,374,000	1,434,200	1,402,300
Miscellaneous	"	1,707,226	1,286,000	1,365,000	1,269,500
Revenue from Productive Public Works	"	10,782,063	10,423,000	10,369,500	10,607,600
Receipts on account of Public Works not classed as Productive	"	727,799	619,000	771,500	864,700
Receipts by Military Departments	"	3,821,475	868,000	1,526,000	865,800
TOTAL REVENUE	...	73,695,806	66,078,000	67,913,900	67,274,000
Debt, Deposits and Advances—					
Permanent Debt (net Incurred)	C	...	...	2,468,600	2,060,000
Unfunded Debt (net Incurred)	"	335,853	14,000	707,200	594,000
Deposits and Advances (net) . . . . .	"	...	...	262,500	...
Loans to Municipalities, Native States, &c. (net Recoveries)	"	195,183	85,000	105,200	54,000
Capital of Guaranteed and Subsidized Companies (net Receipts) . . . . .	"	...	...	1,092,000	...
Remittances (net)	"	877,478	...	308,400	...
Secretary of State's Bills drawn	"	18,412,429	15,342,000	15,042,000	16,300,000
TOTAL RECEIPTS	...	93,516,749	81,519,000	87,899,800	86,283,000
Balance on April 1st—England . . . . .	...	4,127,749	3,051,349	2,620,909	3,037,000
India . . . . .	...	13,371,101	14,199,651	14,522,913	13,840,000
GRAND TOTAL	...	111,015,599	98,770,000	105,043,622	103,160,000

FORT WILLIAM;
DEPT. OF FINANCE AND COMMERCE,
The 15th March 1883.

E. W. KELLNER
Deputy Comptroller Genl.

Accounts and Estimates.

R10=£1.

DISBURSEMENTS.	For details vide Abstract.	ACCOUNTS, 1881-82.	BUDGET ESTIMATE, 1882-83.	REVISED ESTIMATE, 1882-83.	BUDGET ESTIMATE, 1883-84.
		£	£	£	£
Expenditure—					
Interest	B	4,558,100	4,376,000	4,450,700	4,264,000
Direct demands on the Revenues	"	8,220,111	9,003,079	8,735,500	8,634,300
Post Office, Telegraph, and Mint	"	1,771,662	1,918,000	1,932,200	2,039,800
Salaries and Expenses of Civil Depts.	"	11,038,504	11,084,000	11,000,900	11,153,600
Miscellaneous Civil Charges	"	4,044,532	3,761,921	3,905,100	3,968,100
Famine Relief and Insurance	"	1,500,000	1,500,000	1,500,000	1,500,000
Expenditure on Productive Public Works (Revenue Account)	"	9,649,005	10,027,000	9,916,900	10,088,400
Expenditure on Public Works not classed as Productive	"	6,393,531	7,210,000	7,313,300	7,056,100
Army Services	"	18,861,142	16,128,000	17,509,300	16,064,000
Exchange on Transactions with London	"	3,556,700	2,775,000	3,115,600	3,548,000
TOTAL . . . . .	...	69,593,287	67,783,000	69,379,500	68,316,300
<i>Add—</i> Provincial Surpluses, that is, Allotments to Provincial Governments, unspent by them	End of B	1,521,019	...	18,300	14,700
<i>Deduct—</i> Provincial Deficits, that is, Portion of Provincial Expenditure defrayed from Provincial balances	"	—1,227	—1,990,000	—1,543,700	—1,514,000
TOTAL EXPENDITURE CHARGED AGAINST REVENUE . . . . .	...	71,113,079	65,793,000	67,854,100	66,817,000
Expenditure on Productive Public Works (Capital Account)	End of B	3,311,423	3,250,000	4,844,400	3,820,100
Debt, Deposits and Advances—					
Permanent Debt (net Discharged)	C	466,895	688,000	...	...
Unfunded Debt (net Discharged) . . . . .	"	...	...	...	...
Deposits and Advances (net)	"	140,969	150,000	...	585,200
Loans to Municipalities and Native States, &c. (net Advanced) . . . . .	"	...	...	...	...
Capital of Guaranteed and Subsidized Companies (net Withdrawals)	"	502,414	542,000	...	1,236,700
Remittances (net)	"	...	10,000	...	391,000
Secretary of State's Bills paid . . . . .	...	18,336,997	15,342,000	15,468,000	16,300,000
TOTAL DISBURSEMENTS . . . . .	...	93,871,777	85,775,000	88,166,500	89,150,000
Balance on March 31st—England . . . . .	...	2,620,909	2,146,649	3,037,109	2,313,609
India . . . . .	...	14,522,913	10,848,351	13,840,013	11,696,713
GRAND TOTAL . . . . .	...	111,015,599	98,770,000	105,043,622	103,160,322
Revenue		73,695,806	66,078,000	67,913,900	67,274,000
Expenditure chargeable thereon		71,113,079	65,793,000	67,854,100	66,817,000
Surplus + or Deficit —		+2,582,727	+285,000	+59,800	+457,000

J. WESTLAND,
Comptroller General.D. BARBOUR,
Secretary to the Government of India

Abstract A.—Detail

The figures in thick type are those

	ACCOUNTS, 1881-82.			
	IMPERIAL.		PROVINCIAL AND LOCAL.	TOTAL.
	England.	India.	India.	
	£	£	£	£
Principal Heads of Revenue—				
I.—Land Revenue . . . . .	...	15,313,251	6,634,771	21,948,022
II.—Opium . . . . .	...	9,862,444	...	9,862,444
III.—Salt . . . . .	...	7,350,727	24,893	7,375,620
IV.—Stamps . . . . .	...	576,252	2,805,120	3,381,372
V.—Excise . . . . .	...	675,701	2,751,573	3,427,274
VI.—Provincial Rates . . . . .	...	178,718	2,716,772	2,895,490
VII.—Customs . . . . .	...	2,106,434	254,954	2,361,388
VIII.—Assessed Taxes . . . . .	...	382,986	153,843	536,829
IX.—Forest	2,236	804,984	67,215	874,435
X.—Registration . . . . .	...	853	283,861	284,714
XI.—Tributes from Native States . . . . .	...	706,873	...	706,873
TOTAL	2,236	37,959,223	15,693,002	53,654,461
Post Office, Telegraph, and Mint—				
XII.—Post Office . . . . .	...	945,326	4,581	949,907
XIII.—Telegraph	51,787	417,421	...	469,208
XIV.—Mint	28	70,556	...	70,584
TOTAL	51,815	1,433,303	4,581	1,489,699
Receipts by Civil Departments—				
XV.—Law and Justice . . . . .	...	85,638	591,816	677,454
XVI.—Police . . . . .	...	5,699	242,306	248,005
XVII.—Marine	13	106,764	131,099	237,876
XVIII.—Education . . . . .	...	1,086	188,206	189,292
XIX.—Medical	3,998	5	35,504	39,507
XX.—Scientific, and other Minor Departments	44,480	18,370	58,099	120,949
TOTAL	48,491	217,562	1,247,030	1,513,083
Miscellaneous—				
XXI.—Interest	56,470	808,237	32,197	896,904
XXII.—Receipts in aid of superannuations, &c.	105,973	232,688	17,612	356,273
XXIII.—Stationery and Printing	12	11,733	46,066	57,811
XXIV.—Miscellaneous	15,471	73,795	306,972	396,238
TOTAL	177,926	1,126,453	402,847	1,707,226
Revenue from Productive Public Works—				
XXV.—State Railways (Gross Earnings) . . . . .	...	1,981,836	574,706	2,556,542
XXVI.—Guarantd. & Subsidized Rys. (net Traffic Receipts) . . . . .	...	3,615,479	...	3,615,479
XXVII.—East Indian Railway (net Traffic Receipts)	230	3,261,627	...	3,261,857
XXVIII.—Irrigation and Navigation (direct Receipts)	171	321,743	543,885	865,799
XXIX.—Madras Irrign. & Canal Co. (net Traffic Receipts) . . . . .	...	—8,834	...	—8,834
XXX.—Portion of Land Revenue due to Irrigation . . . . .	...	491,220	...	491,220
TOTAL	401	9,663,071	1,118,591	10,782,063
Receipts on account of Public Works not classed as productive—				
XXXI.—State Railways . . . . .	...	...	...	...
XXXII.—Subsidized Railways	2,290	...	...	2,290
XXXIII.—Irrigation and Navigation . . . . .	...	29,216	102,023	131,239
XXXIV.—Military Works . . . . .	...	48,474	1,824	50,298
XXXV.—Civil Buildings, Roads, and Services	13,636	23,281	507,055	543,972
TOTAL	15,926	100,971	610,902	727,799
Receipts by Military Departments—				
XXXVI.—Army	68,263	1,093,444	...	1,161,707
XXXVII.— { Military operations in Afghanistan	2,305,000	354,768	...	2,659,768
{ Military operations in Egypt . . . . .	...	...	...	...
TOTAL	2,373,263	1,448,212	...	3,821,475
Total Revenues	54,618,853	51,948,795	19,076,953	73,695,806

(a) Includes £146 appertaining to the accounts of East Indian Railway as a Guaranteed undertaking.

FORT WILLIAM;
DEPT. OF FINANCE AND COMMERCE,
The 15th March 1883.

E. W. KELLNER,
Deputy Comptroller General.

of Revenue.

which appear in the General Account.

R10 = £1.

REVISED ESTIMATE, 1882-83.				BUDGET ESTIMATE, 1883-84.			
IMPERIAL.		PROVINCIAL AND LOCAL.	TOTAL.	IMPERIAL.		PROVINCIAL AND LOCAL.	TOTAL.
England.	India.	India.		England.	India.	India.	
£	£	£	£	£	£	£	£
...	13,733,600	7,966,800	21,700,400	...	13,514,500	8,278,200	21,792,700
...	9,561,800	...	9,561,800	...	9,200,000	...	9,200,000
...	6,097,600	31,100	6,128,700	...	6,136,500	30,500	6,167,000
...	1,721,800	1,689,800	3,411,600	...	1,729,600	1,697,600	3,427,200
...	1,822,700	1,793,200	3,615,900	...	1,826,300	1,797,000	3,623,300
...	500	2,667,900	2,668,400	...	500	2,687,700	2,688,200
...	1,065,500	199,800	1,265,300	...	1,061,800	193,300	1,255,100
...	262,900	263,000	525,900	...	261,700	261,700	523,400
2,800	423,200	495,600	921,600	2,500	426,800	506,500	935,800
...	143,100	142,300	285,400	...	140,600	139,800	280,400
...	709,900	...	709,900	...	701,000	...	701,000
2,800	35,542,600	15,249,500	50,794,900	2,500	34,999,300	15,592,300	50,594,100
...	974,400	5,200	979,600	...	1,006,000	4,900	1,010,900
74,900	445,800	300	521,000	43,000	514,000	100	557,100
...	152,200	...	152,200	...	102,000	...	102,000
74,900	1,572,400	5,500	1,652,800	43,000	1,622,000	5,000	1,670,000
...	54,500	607,500	662,000	...	39,200	605,800	645,000
...	5,700	221,500	227,200	...	200	226,000	226,200
...	99,900	111,700	211,600	...	89,000	118,100	207,100
...	1,200	198,600	199,800	...	900	204,000	204,900
2,000	100	46,400	48,500	2,000	100	46,500	48,600
2,800	16,500	65,800	85,100	500	17,200	52,800	70,500
4,800	177,900	1,251,500	1,434,200	2,500	146,600	1,253,200	1,402,300
23,800	633,900	30,300	688,000	5,000	615,600	30,400	651,000
101,800	164,300	27,200	293,300	99,700	168,400	25,100	293,200
...	10,000	47,600	57,600	...	7,000	50,200	57,200
25,000	44,000	257,100	326,100	8,000	38,700	221,400	268,100
150,600	852,200	362,200	1,365,000	112,700	829,700	327,100	1,269,500
...	1,922,000	661,000	2,583,000	...	1,984,000	746,500	2,730,500
...	3,530,000	...	3,530,000	...	3,539,000	...	3,539,000
200	2,845,000	...	2,845,200	200	2,907,000	...	2,907,200
1,400	255,800	627,500	884,700	...	273,200	612,200	885,400
...	5,400	...	5,400	...	...	...	...
...	532,000	...	532,000	...	545,500	...	545,500
1,600	9,079,400	1,288,500	10,369,500	200	9,248,700	1,358,700	10,607,600
...	108,200	14,900	123,100	...	157,400	34,500	191,900
3,700	...	...	3,700	1,000	10,000	...	11,000
...	28,500	103,400	131,900	...	31,000	110,300	141,300
...	42,100	...	42,100	...	39,200	...	39,200
14,100	6,700	449,900	470,700	17,400	7,300	456,600	481,300
17,800	185,500	568,200	771,500	18,400	244,900	601,400	864,700
73,000	913,000	...	986,000	41,000	824,800	...	865,800
...
500,000	40,000	...	540,000	...	...	...	...
573,000	953,000	...	1,526,000	41,000	824,800	...	865,800
825,500	48,363,000	...	...	220,300	47,916,000	...	...
49,188,500	...	18,725,400	67,913,900	48,136,300	...	19,137,700	67,274,000

(b) English Contribution for Afghan War.

(c) English Contribution for War in Egypt.

J. WESTLAND,

General.

Indian Railway as a Guar.

D. BARBOUR,

Secretary to the Government of India.

P

Abstract B.—*Details*

ACCOUNTS, 1881-82.					
		IMPERIAL.		PROVINCIAL AND LOCAL.	TOTAL.
		England.	India.	India.	
		£	£	£	£
Brought over		9,933,429	17,311,903	13,536,582	40,781,914
Expenditure on Public Works not classed as productive—					
42.—State Railways (Capital Account) . . . . .		...	121,418	126,255	247,673
43.—State Railways (Working and Maintenance) . . . . .		...	...	...	...
44.—Subsidized Railways		4,301	13,226	...	17,527
Southern Mahratta Railway . . . . .		...	...	...	...
45.—Frontier Railways		363,491	—138,809	...	224,682
46.—Irrigation and Navigation		22	425,884	364,027	789,933
47.—Military Works . . . . .		...	1,020,035	50,511	1,070,546
48.—Civil Buildings, Roads, and Services		96,018	466,603	3,480,549	4,043,170
TOTAL		463,831	1,908,357	4,021,342	6,393,530
Army Services—					
49.—Army		3,997,482	13,218,733	...	17,216,215
50.—Military Operations in Afghanistan		13,003	1,631,924	...	1,644,927
Military Operations in Egypt . . . . .		...	...	...	...
TOTAL		4,010,485	14,850,657	...	18,861,142
51.—Exchange on Transactions with London . . . . .		...	3,557,463	—763	3,556,700
TOTAL		14,407,746	37,628,380	17,557,161	69,593,287
SURPLUSES		52,036,126		+ 1,521,019	
DEFICITS		+ 2,582,727			
		...		— 1,227	
Total as per Abstract A		54,618,853		19,076,953	
Expenditure on Productive Public Works (Capital Account)—					
52.—State Railways		439,325	1,195,826	...	1,635,151
53.—East Indian Railway		586,300	455,262	...	1,041,562
54.—Irrigation and Navigation . . . . .		...	565,804	...	565,804
Madras Irrigation and Canal Co.'s Undertakings . . . . .		...	...	...	...
55.—Miscellaneous Public Improvements . . . . .		...	68,906	...	68,906
TOTAL		1,025,625	2,285,798	...	3,311,423

FORT WILLIAM;
DEPT. OF FINANCE AND COMMERCE,
The 15th March 1883.

E. W. KELLNER,
Deputy Comptroller General

Expenditure—continued.

R10 = £1.

REVISED ESTIMATE, 1882-83.				BUDGET ESTIMATE, 1883-84.			
IMPERIAL.		PROVINCIAL AND LOCAL.	TOTAL.	IMPERIAL.		PROVINCIAL AND LOCAL.	TOTAL.
England.	India.	India.		England.	India.	India.	
£	£	£	£	£	£	£	£
9,982,700	15,817,700	15,640,900	41,441,300	9,953,200	15,626,300	16,068,700	41,648,200
...	61,000	377,900	438,900	...	87,500	422,900	510,400
...	134,600	12,400	147,000	...	157,600	27,200	184,800
13,700	50,500	500	70,700	29,600	55,000	16,300	100,900
...	33,100	...	33,100	...	84,800	...	84,800
79,000	202,500	...	281,500	...	67,500	...	67,500
1,300	518,100	400,500	919,900	2,000	488,000	314,000	804,000
1,200	998,800	...	1,000,000	400	999,600	...	1,000,000
86,800	516,800	3,818,600	4,422,200	101,700	414,100	3,787,900	4,303,700
182,000	2,521,400	4,609,900	7,313,300	133,700	2,354,100	4,568,300	7,056,100
3,969,200	12,202,900	...	16,172,100	4,045,200	12,018,800	...	16,064,000
...
118,000	1,219,200	...	1,337,200	...	...	...	...
4,087,200	13,422,100	...	17,509,300	4,045,200	12,018,800	...	16,064,000
...	3,115,600	...	3,115,600	...	3,548,000	...	3,548,000
14,251,900	34,876,800	20,250,800	69,379,500	14,132,100	33,547,200	20,637,000	68,316,300
49,128,700	...	...	...	47,679,300	...	...	...
+ 59,800	...	+ 18,300	...	+ 457,000	...	+ 14,700	...
...	...	- 1,543,700	...	...	...	- 1,514,000	...
49,188,500	...	18,725,400	...	48,136,300	...	19,137,700	...
372,000	1,302,400	...	1,674,400	812,000	1,583,000	...	2,395,000
450,000	263,200	...	713,200	...	424,000	...	424,000
...	649,100	...	649,100	22,600	955,500	...	978,100
1,763,500	...	...	1,763,500	...	...	...	...
...	44,200	...	44,200	...	23,000	...	23,000
2,585,500	2,258,900	...	4,844,400	834,600	2,985,500	...	3,820,100

J. WESTLAND,
Comptroller General.

D. BARBOUR,
Secretary to the Government of India.

Abstract C.—Details of Receipts and Disbursement

The figures in thick type are those

	ACCOUNTS, 1881-82.			REVISED ESTIMATE, 1882-83.			BUDGET ESTIMATE, 1883-84.		
	England.	India.	Total.	England.	India.	Total.	England.	India.	Total.
Revenue (from Abstract A)	£ 2,670,058	£ 71,025,748	£ 73,695,806	£ 825,500	£ 67,088,400	£ 67,913,900	£ 220,300	£ 67,053,700	£ 67,274,000
Permanent Debt incurred—									
India 3½ p. c. Stock	1,204,547	...		450,000	...		...	...
4 p. c. Rupee Loan	...	3,000,000		...	2,500,000		...	2,500,000	
India 4 p. c. Debentures	...	...		2,000,000	...		...	...
Stock Notes	...	...		...	180,000		...	100,000	
Miscellaneous	1,100	173		...	...		...	...
TOTAL	1,205,647	3,000,173	4,205,820	2,450,000	2,680,000	5,130,000	...	2,600,000	2,600,000
NET	...	...	0	...	...	2,468,600	...	...	2,060,000
Unfunded Debt—									
Temporary Loans	1,250,000	...		4,250,000	...		...	...
Special Loans	...	259		...	5,300		...	...
Treasury Notes	...	360,369		...	325,900		...	337,000	
Deposits of Service Funds	4,035	701,499		4,000	814,100		4,100	694,900	
Savings Bank Deposits	...	1,661,191		...	1,791,800		...	1,766,100	
TOTAL	1,254,035	2,723,318	3,977,353	4,254,000	2,937,100	7,191,100	4,100	2,798,000	2,802,100
NET	...	...	335,853	...	...	707,200	...	...	594,400
Deposits and Advances not bearing Interest—									
Unspent Balances of Provincial Allotments	...	1,521,019		...	18,300		...	14,700	
Appropriation for Reduction of Debt	...	715,151		...	1,330,200		...	131,700	
Excluded Local Funds	...	699,520		...	632,300		...	591,100	
Political Funds	...	9,259		...	7,000		...	6,600	
Railway Funds	...	21,566		...	21,400		...	21,600	
Military Prize Funds	...	15		...	...		...	...
Departmental and Judicial Deposits	8,993	12,873,448		500,900	11,917,100		500,000	11,549,300	
Advances	13,505	4,552,395		4,000	7,724,500		3,000	6,138,500	
Suspense Accounts	...	12,152		...	140,500		...	60,500	
Miscellaneous	...	306,517		...	24,200		...	24,200	
TOTAL	22,498	20,711,042	20,733,540	504,900	21,815,500	22,320,400	503,000	18,538,200	19,041,200
NET	...	...	0	...	...	262,500	...	...	0
Loans to Municipalities, Native States, &c.									
NET	...	392,345	392,345	...	231,700	231,700	...	195,500	195,500
	...	...	195,183	...	...	105,200	...	...	54,800
Capital of Guaranteed and Subsidized Companies.									
NET	596,916	1,452,956	2,049,872	3,184,200	1,742,900	4,927,100	980,000	1,678,600	2,658,600
	...	...	0	...	...	1,092,000	...	...	0
Carried over	5,749,154	99,305,582		11,218,600	96,495,600		1,707,400	92,864,000	

her than Revenue and Expenditure.

R10 = £1.

ch appear in the General Account.

	ACCOUNTS, 1881-82.			REVISED ESTIMATE, 1882-83.			BUDGET ESTIMATE, 1883-84.		
	England.	India.	Total.	England.	India.	Total.	England.	India.	Total.
Expenditure (from Abstract B)	£14,407,746	£55,185,541	£69,593,287	£14,251,900	£55,127,600	£69,379,500	£14,132,100	£54,184,200	£68,316,300
add—Provincial Surpluses transferred to "Deposits"*	...	+1,521,019	+1,521,019	...	+18,300	+18,300	...	+14,700	+14,700
deduct—Provincial Deficits charged against "Deposits"*	...	—1,227	—1,227	...	—1,543,700	—1,543,700	...	—1,514,000	—1,514,000
Productive Public Works Capital Expenditure.	1,025,625	2,285,798	3,311,423	2,585,500	2,258,900	4,844,400	834,600	2,985,500	3,820,100
Permanent Debt discharged—									
East India Bonds	4,425,000	...	...	62,200	...	...	...	...	...
India 5 p. c. Stock	42,328	...	...	11,200	...	...	10,000	...	...
5½ p. c. Loans	...	24,030	...	...	...	...	...	...	...
5 p. c. Loans	...	2,190	...	...	...	...	...	...	...
5 p. c. Debentures	...	...	...	...	602,500	...	...	...	...
4 p. c. Loans	...	174,085	...	...	34,700	...	...	...	...
Debentures, &c., E. I. Railway	...	...	...	1,950,000	...	...	...	...	...
Miscellaneous	...	5,082	...	...	800	...	500,000	30,000	...
TOTAL	4,467,328	205,387	4,672,715	2,023,400	638,000	2,661,400	510,000	30,000	540,000
NET	...	...	466,895	...	...	0	...	...	0
Unfunded Debt—									
Temporary Loans	1,250,000	...	...	4,250,000	...	...	...	...	...
Special Loans	...	...	...	...	5,000	...	...	...	...
Treasury Notes	...	136,734	...	...	147,500	...	...	147,500	...
Deposits of Service Funds	558	692,005	...	600	699,600	...	700	644,200	...
Savings Bank Deposits	...	1,562,203	...	...	1,381,200	...	...	1,415,300	...
TOTAL	1,250,558	2,390,942	3,641,500	4,250,600	2,233,300	6,483,900	700	2,207,000	2,207,700
NET	...	...	0	...	...	0	...	...	0
Deposits and Advances not bearing Interest—									
Unspent Balances of Provincial Allotments	...	1,227	...	...	1,543,700	...	...	1,514,000	...
Appropriation for the reduction of Debt	...	(a)	...	...	(b) 227,000	...	...	...	...
Excluded Local Funds	...	670,045	...	...	650,500	...	...	588,500	...
Political Funds	...	21,599	...	...	21,500	...	...	21,500	...
Railway Funds	...	12,534	...	...	16,300	...	...	10,800	...
Military Prize Funds	...	571	...	...	100	...	...	...	...
Departmental and Judicial Deposits	1,814,263	13,050,822	...	900	11,816,000	...	...	11,354,400	...
Advances	6,309	4,606,764	...	4,000	7,612,200	...	3,000	6,070,200	...
Suspense Accounts	...	36,830	...	...	35,300	...	...	30,000	...
Miscellaneous	...	653,545	...	...	130,400	...	...	34,000	...
TOTAL	1,820,572	19,053,937	20,874,509	4,900	22,053,000	22,057,900	3,000	19,623,400	19,626,400
NET	...	...	140,969	...	...	0	...	...	585,200
Loans to Municipalities, Native States, &c.,									
NET	...	197,162	197,162	...	126,500	126,500	...	140,700	140,700
Capital of Guaranteed and Subsidized Companies.									
NET	1,449,445	1,102,841	2,552,286	1,641,200	2,193,900	3,835,100	1,812,000	2,083,300	3,895,300
Carried over	24,421,274	81,941,400	502,414	24,757,500	83,105,800	0	17,292,400	79,754,800	1,236,700

(a) The charge against this head appears under "Permanent Debt." of State's Bills paid.

(b) A further charge of £1,000,000 against this account is included under Secretary * See first entry under "Deposits" below.

Abstract C.—Details of Receipts and Disbursement

	ACCOUNTS, 1881-82.			REVISED ESTIMATE, 1882-83.			BUDGET ESTIMATE, 1883-84.		
	England.	India.	Total.	England.	India.	Total.	England.	India.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward .	5,749,154	99,305,582		11,218,600	96,495,600		1,707,400	92,864,000	
Remittances—									
Money Orders .	...	5,733,515		...	6,532,800		...	6,964,600	
Other Local Remittances (net) .	...	...		...	...		...	...
Other Departmental Accounts .	...	721,574		...	776,100		...	139,800	
Net Receipts by Civil Treasuries from—									
Post Office .	...	—29,484		...	327,000		...	247,600	
Telegraph .	...	—66,420		...	—118,800		...	—92,700	
Guaranteed Rys. .	...	...		...	3,591,600		...	3,152,400	
Net Receipts from Civil Treasuries by—									
Marine .	...	229,784		...	909,200		...	196,700	
Military .	...	12,499,034		...	11,447,200		...	10,993,000	
Public Works .	...	3,818,090		...	4,193,700		...	5,117,300	
Remittance Account between England and India .	323,759	1,551,109		387,300	1,330,300		322,500	1,440,800	
TOTAL .	323,759	24,457,202	24,780,961	387,300	28,989,100	29,376,400	322,500	28,159,500	28,482,000
NET .	...	...	877,478	...	...	308,400	...	...	0
Secretary of State's Bills drawn .	18,412,429	...	18,412,429	15,042,000	...	15,042,000	16,300,000	...	16,300,000
Total Receipts .	24,485,342	123,762,784		26,647,900	125,484,700		18,329,900	121,023,500	
Opening Balance .	4,127,749	13,371,101		2,620,909	14,522,913		3,037,109	13,840,013	
Grand Total .	28,613,091	137,133,885		29,268,809	140,007,613		21,367,009	134,863,513	

FORT WILLIAM;
DEPT. OF FINANCE AND COMMERCE,
The 15th March 1883.

E. W. KELLNER,
Deputy Comptroller General.

Other than Revenue and Expenditure—continued.

R10 = £1.

	ACCOUNTS, 1881-82.			REVISED ESTIMATE, 1882-83.			BUDGET ESTIMATE, 1883-84.		
	England.	India.	Total.	England.	India.	Total.	England.	India.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward	24,421,274	81,941,400		24,757,500	83,105,800		17,292,400	79,754,800	
Remittances—									
Money Orders	...	5,714,140		...	6,532,300		...	6,947,100	
Other Local Remittances	...	129,469		...	35,000		...	59,500	
Other Departmental Accounts	...	648,495		...	780,600		...	143,300	
Net Payments into Civil Treasuries by—									
Post Office	...	35,052		...	327,000		...	247,600	
Telegraph	...	—62,940		...	—118,800		...	—92,700	
Guaranteed Rys.	...	...		...	3,375,800		...	3,152,400	
Net Issues from Civil Treasuries to—									
Marine	...	190,183		...	909,200		...	196,700	
Military	...	12,296,964		...	11,447,200		...	10,993,000	
Public Works	...	3,048,543		...	3,893,700		...	5,117,300	
Remittance Account between England and India	1,570,908	332,669		1,474,200	411,800		1,761,000	347,800	
TOTAL	1,570,908	22,332,575	23,903,483	1,474,200	27,593,800	29,068,000	1,761,000	27,112,000	28,873,000
NET	...	...	0	...	...	0	...	...	391,000
Secretary of State's Bills paid	...	18,336,997	18,336,997	...	15,468,000	15,468,000	...	16,300,000	16,300,000
Total Disbursements	25,992,182	122,610,972		26,231,700	126,167,600		19,053,400	123,166,800	
Closing Balance	2,620,909	14,522,913		3,037,109	13,840,013		2,313,609	11,696,713	
Grand Total	28,613,091	137,133,885		29,268,809	140,007,613		21,367,009	134,863,513	

J. WESTLAND,
Comptroller General.

D. BARBOUR,
Secretary to the Government of India.

Abstract D.—*Account of Provincial and Local Savings charged to Revenue, and held at the disposal of Provincial Governments under their Provincial contracts.*

Provincial and Local Balances.

NOTE.—These balances do not include the Balances of Deposits and Advances upon Local Fund Accounts.

	India.	Central Provinces.	Burmah.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Accounts, 1881-82.										
Balance at end of 1880-81	6,416	112,191	386,128	59,868	696,799	925,153	246,897	571,863	292,749	3,298,064
Added in 1881-82.	...	88,021	55,357	43,973	221,262	433,595	162,980	75,837	439,994	1,521,019
Spent in 1881-82.	1,227	...	...	...	...	...	...	...	...	1,227
Balance at end of 1881-82	5,189	200,212	441,485	103,841	918,061	1,358,748	409,877	647,700	732,743	4,817,856
Revised Estimate, 1882-83.										
Balance at end of 1881-82 (by Accounts)	5,189	200,212	441,485	103,841	918,061	1,358,748	409,877	647,700	732,743	4,817,856
Added in 1882-83	...	18,300	...	...	...	...	...	...	...	18,300
Spent in 1882-83	2,200	...	138,500	11,300	555,100	376,700	92,700	18,800	348,400	1,543,700
Balance at end of 1882-83	2,989	218,512	302,985	92,541	362,961	982,048	317,177	628,900	384,343	3,292,456
Budget Estimate, 1883-84.										
Balance at end of 1882-83 (by Revised Estimate)	2,989	218,512	302,985	92,541	362,961	982,048	317,177	628,900	384,343	3,292,456
Added in 1883-84	...	14,700	...	...	...	...	...	...	...	14,700
Spent in 1883-84	2,200	...	286,200	42,000	292,400	734,700	21,800	123,400	11,300	1,514,000
Balance at end of 1883-84	789	233,212	16,785	50,541	70,561	247,348	295,377	505,500	373,043	1,793,156

E. W. KELLNER,
Deputy Comptroller General.

J. WESTLAND,
Comptroller General.

D. BARBOUR,
Secretary to the Government of India.

FORT WILLIAM;
DEPT. OF FINANCE AND COMMERCE,
The 15th March 1883.

Abstract B. Statement of Net Revenue and Expenditure.

Net Revenue.

	ACCOUNTS, 1881-82.				REVISED ESTIMATE, 1882-83.				BUDGET ESTIMATE, 1883-84.			
	Gross Revenue.	Refunds and Drawbacks.	Total after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.	Gross Revenue.	Refunds and Drawbacks.	Total after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.	Gross Revenue.	Refunds and Drawbacks.
Land Revenue	21,948,022	48,013	21,996,035	3,003,792	18,992,243	21,700,400	173,700	21,526,700	3,055,900	18,470,800	21,792,700	50,100
Opium	9,862,444	1,889	9,864,333	2,057,335	7,807,000	9,561,800	400	9,562,200	2,344,900	7,217,300	9,200,000	400
Salt	7,375,020	45,335	7,420,355	486,209	6,934,146	6,128,700	50,300	6,084,400	499,400	5,585,000	6,167,000	25,800
Stamps	3,381,372	37,707	3,419,079	110,623	3,308,456	3,411,600	36,700	3,374,900	120,900	3,254,000	3,427,200	35,900
Excise	3,421,274	19,616	3,440,890	66,880	3,374,010	3,615,900	39,500	3,574,400	95,700	3,478,700	3,623,300	19,500
Provincial Rates	2,895,490	13,739	2,909,229	53,226	2,856,003	2,668,400	3,000	2,665,400	50,900	2,614,500	2,688,200	2,600
Customs	2,301,388	73,222	2,374,610	195,110	2,179,500	1,205,300	54,900	1,210,400	156,600	1,053,800	1,255,100	37,900
Assessed Taxes	536,829	28,878	565,707	13,074	552,633	555,900	22,000	530,900	3,800	527,100	523,400	18,900
Forest	874,435	2,339	876,774	557,645	319,129	921,600	2,200	919,400	536,700	382,700	932,700	3,100
Registration	284,714	1,647	286,361	179,401	106,960	285,400	1,500	283,900	184,800	99,100	280,400	1,700
Tributes from Native States	706,873	...	706,873	...	706,873	709,900	...	709,900	...	709,900	701,000	...
DEDUCT—Assignments and Compensations	53,654,461	272,370	53,926,831	6,753,391	47,173,440	50,794,900	384,200	50,410,700	7,109,600	43,301,100	50,398,200	...
	...	...	...	...	1,104,440	...	...	...	...	1,241,700	...	...
Productive Public Works	...	...	...	9,640,005	45,434,350	...	...	10,369,500	9,916,900	42,056,400	...	...
	...	...	...	...	1,133,058	...	...	...	...	452,600	10,088,400	...
TOTAL NET REVENUE	...	...	...	...	46,567,408	...	...	...	...	42,512,000	...	...

Net Expenditure.

	ACCOUNTS, 1881-82.			REVISED ESTIMATE, 1882-83.			BUDGET ESTIMATE, 1883-84.		
	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.
Interest	£ 4,558,100	£ ...	£ 4,558,100	£ 4,450,700	£ ...	£ 4,450,700	£ 4,264,000	£ ...	£ 4,264,000
Post Office, Telegraph & Mint	1,771,662	1,489,609	281,053	1,932,200	1,652,800	279,400	2,039,800	1,670,000	369,800
Civil Department	11,038,504	1,513,083	9,525,421	11,000,900	1,434,200	9,566,700	11,153,600	1,402,300	9,751,300
Miscellaneous Civil Charges	4,944,532	1,707,226	3,237,306	3,505,100	1,365,000	2,140,100	3,968,100	1,269,500	2,698,600
Famine Relief and Insurance	1,500,000	...	1,500,000	1,500,000	...	1,500,000	1,500,000	...	1,500,000
Public Works not classed as Productive	6,393,531	727,799	5,665,732	7,313,300	771,500	6,541,800	7,056,100	864,700	6,191,400
Army Services	18,861,142	3,821,475	15,039,667	17,509,300	1,526,000	15,983,300	16,004,000	865,800	15,138,200
Exchange on Transactions with London	3,556,700	...	3,556,700	3,115,600	...	3,115,600	3,548,000	...	3,548,000
Provincial and Local Surpluses and Deficits	51,724,171	9,259,282	42,464,889	50,727,100	6,749,500	43,977,600	49,593,600	6,072,300	43,521,300
	Surpluses. 1,521,019	Deficits. 1,227	+1,519,792	Surpluses. 18,300	Deficits. 1,543,700	—1,525,400	Surpluses. 14,700	Deficits. 1,514,000	—1,499,300
TOTAL NET EXPENDITURE . . . . .	...	...	43,984,681	...	...	42,452,200	...	...	42,022,000
Surplus or Deficit . . . . .	...	...	2,582,727	...	...	+59,800	...	...	+457,000
			46,567,408			42,512,000			42,479,000

FORT WILLIAM;
DEPT. OF FINANCE AND COMMERCE,
The 15th March 1883.

E. W. KELLNER,
Deputy Comptroller General.

J. WESTLAND,
Comptroller General.

D. BARBOUR,
Secretary to the Government of India.

APPENDIX II.

ACCOUNTS AND ESTIMATES. (OLD CLASSIFICATION).

Accounts	1881-82.
Revised Estimates	1882-83.
Budget Estimates	1883-84.

CONTENTS.

Statement		PAGE
I.—Revenue and Expenditure of the Government of India in India and in England		510&511
II.—Revenue and Expenditure of the Government of India in India and in England (distinguishing Revenue and Charges of Productive Public Works)		512&513
III.—Revenue and Expenditure of the Government of India in India and in England in the three Divisions, Imperial, Provincial, and Local		514&515
IV.—Receipts and Disbursements at the Treasuries of the Government of India in India and in England		516&517
V.—Revenue and Expenditure of the Government of India in India		518&519
VI.—Revenue and Expenditure of the Home Treasury of the Government of India		520&521
VII.—Receipts and Disbursements at the Treasuries of the Government of India in India		522&523
VIII.—Receipts and Disbursements at the Home Treasury of the Government of India		524&525
IX.—Closing Balances of the Provincial Governments		526
X.—Statement showing the net Revenue and Expenditure of India		527

The following refunds are in the above Revised Estimates for 1882-83 and Budget Estimates for 1883-84 charged, according to the old practice, against the General head "Refunds and Drawbacks." In the new classification, not being Revenue Refunds, they are charged against the specific heads concerned :—

REVISED.—Law and Justice, £48,400; Minor Departments, £100; Police, £3,800; Marine, £200; Education, £300; Medical, £1,300; Superannuation, £100; Stationery and Printing, £300; Miscellaneous, £78,000. Total, £127,800.

BUDGET.—Law and Justice, £45,300; Minor Departments, £200; Police, £1,400; Marine, £300; Education, £300; Medical, £1,400; Superannuation £100; Stationery and Printing £100; Miscellaneous, £77,700. Total, £126,300.

In other respects the totals of the Major Heads in the old and new classifications agree.

I.—REVENUE AND EXPENDITURE OF THE GOVERNMENT

Estimates

REVENUES.	ACCOUNTS, 1881-82.	BUDGET ESTIMATES, 1882-83.	REVISED ESTIMATES, 1882-83.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1883-84.	BUDGET ESTIMATES, 1883-84, COMPARED WITH REVISED ESTIMATES, 1882-83.	
							Increase.	Decrease.
CIVIL.	£	£	£	£	£	£	£	£
I.—LAND REVENUE	22,439,242	22,172,000	22,232,400	60,400	...	22,338,200	105,800	...
II.—TRIBUTES	706,873	701,000	709,900	8,900	...	701,000	...	8,900
III.—FOREST	874,435	809,000	921,600	112,600	...	935,800	14,200	...
IV.—EXCISE	3,427,274	3,331,000	3,615,900	284,900	...	3,623,300	7,400	...
V.—ASSESSED TAXES	536,829	538,000	525,900	...	12,100	523,400	...	2,500
VI.—PROVINCIAL RATES	2,895,490	2,649,000	2,658,400	19,400	...	2,688,200	19,800	...
VII.—CUSTOMS	2,361,388	1,181,000	1,265,300	84,300	...	1,255,100	...	10,200
VIII.—SALT	7,375,620	6,049,000	6,128,700	79,700	...	6,167,000	38,300	...
IX.—OPIUM	9,862,444	9,500,000	9,561,800	61,800	...	9,200,000	...	361,800
X.—STAMPS	3,381,372	3,342,000	3,411,600	69,600	...	3,427,200	15,600	...
XI.—REGISTRATION	284,714	284,000	285,400	1,400	...	280,400	...	5,000
XII.—MINT	70,584	145,000	152,200	7,200	...	102,000	...	50,200
XIII.—POST OFFICE	949,907	967,000	979,600	12,600	...	1,010,900	31,300	...
XIV.—TELEGRAPH	469,208	525,000	521,000	...	4,000	557,100	36,100	...
XV.—MINOR DEPARTMENTS	120,949	66,000	85,100	19,100	...	70,500	...	14,600
XVI.—LAW AND JUSTICE	677,454	659,000	662,000	3,000	...	645,000	...	17,000
XVII.—POLICE	248,005	248,000	227,200	...	20,800	226,200	...	1,000
XVIII.—MARINE	237,876	183,000	211,600	28,600	...	207,100	...	4,500
XIX.—EDUCATION	189,292	177,000	199,800	22,800	...	204,900	5,100	...
XX.—MEDICAL	39,507	41,000	48,500	7,500	...	48,600	100	...
XXI.—STATIONERY & PRINTING	57,811	59,000	57,600	...	1,400	57,200	...	400
XXII.—INTEREST	896,904	652,000	688,000	36,000	...	651,000	...	37,000
XXIII.—SUPERANNUATIONS	356,273	307,000	293,300	...	13,700	293,200	...	100
XXIV.—MISCELLANEOUS	396,238	268,000	326,100	58,100	...	268,100	...	58,000
XXV.—RAILWAYS	9,436,168	8,910,000	9,085,000	175,000	...	9,379,600	204,600	...
XXVI.—IRRIGATION AND NAVI- GATION	988,204	962,000	1,011,200	49,200	...	1,026,700	15,500	...
XXVII.—OTHER PUBLIC WORKS	594,270	485,000	512,800	27,800	...	520,500	7,700	...
XXVIII.—ARMY	1,161,707	868,000	986,000	118,000	...	865,800	...	120,200
ENGLISH CONTRIBUTION FOR AFGHAN WAR	2,305,000	...	500,000*	500,000	...	...	...	500,000
MILITARY OPERATIONS IN AFGHANISTAN	354,768	...	...	...	...	...	...	...
MILITARY OPERATIONS IN EGYPT . . . . .	...	...	40,000	40,000	...	...	...	40,000
XXIX.—GAIN BY EXCHANGE	297,799	381,000	336,300	...	44,700	377,200	40,900	...
GRAND TOTAL	73,993,605	66,459,000	68,250,200	1,791,200	...	67,651,200	...	599,000
DEFICIT . . . . .	...	...	...	...	...	...	...	...

* Egyptian War.

FORT WILLIAM:
DEPT. OF FINANCE AND COMMERCE,
The 15th March 1883.

E. W. KELLNER,
Deputy Comptroller General

INDIA IN INDIA AND IN ENGLAND.

83-84.

EXPENDITURE.	ACCOUNTS, 1881-82.	BUDGET ESTIMATES, 1882-83.	REVISED ESTIMATES, 1882-83.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1883-84.	BUDGET ESTIMATES, 1883-84, COMPARED WITH REVISED ESTIMATES, 1882-83.	
							Increase.	Decrease.
CIVIL	£	£	£	£	£	£	£	£
1.—INTEREST ON DEBT	6,363,141	6,391,000	6,510,300	119,300	...	6,509,400	...	900
2.—INTEREST, OTHER ACCTS.	533,984	459,000	462,400	3,400	...	440,400	...	22,000
3.—REFUNDS AND DRAWBACKS	419,921	511,000	512,000	1,000	...	322,200	...	189,800
4.—LAND REVENUE	3,003,792	3,168,000	3,055,900	...	112,100	3,211,700	155,800	...
5.—FOREST	557,045	581,000	586,700	5,700	...	676,500	89,800	...
6.—EXCISE	96,886	99,000	95,700	...	3,300	94,400	...	1,300
7.—ASSESSED TAXES	13,074	15,000	13,800	...	1,200	14,000	200	...
8.—PROVINCIAL RATES	53,226	49,000	50,900	1,900	...	51,100	200	...
9.—CUSTOMS	195,110	163,000	156,600	...	6,400	143,700	...	12,900
10.—SALT	486,209	639,000	499,400	...	139,600	546,300	46,900	...
11.—OPIUM	2,057,335	2,250,000	2,344,900	94,900	...	2,165,300	...	179,600
12.—STAMPS	110,623	119,000	120,900	1,900	...	103,000	...	17,900
13.—REGISTRATION	179,401	186,000	184,800	...	1,200	186,300	1,500	...
14.—MINT	87,526	108,000	88,800	...	19,200	75,400	...	13,400
15.—POST OFFICE	1,147,935	1,173,000	1,186,700	13,700	...	1,222,800	36,100	...
16.—TELEGRAPH	536,201	637,000	656,700	19,700	...	741,600	84,900	...
17.—ADMINISTRATION	1,494,356	1,504,000	1,577,700	73,700	...	1,554,900	...	22,800
18.—MINOR DEPARTMENTS	560,991	442,000	466,600	24,600	...	495,600	29,000	...
19.—LAW AND JUSTICE	3,184,249	3,347,000	3,229,300	...	117,700	3,303,400	74,100	...
20.—POLICE	2,553,861	2,635,000	2,627,700	...	7,300	2,795,600	77,900	...
21.—MARINE	623,398	621,000	545,500	...	75,500	515,100	...	30,400
22.—EDUCATION	1,078,490	1,149,000	1,133,600	...	15,400	1,199,300	65,700	...
23.—ECCELESIASTICAL	162,136	163,000	163,600	600	...	167,600	4,000	...
24.—MEDICAL	683,185	703,000	696,400	...	6,600	721,300	24,900	...
25.—STATIONERY AND PRINTING	565,884	440,000	494,100	54,100	...	461,900	...	32,200
26.—POLITICAL	649,346	520,000	511,400	...	8,600	442,400	...	69,000
27.—ALLCES. & ASSIGNMENTS	1,876,768	1,939,000	1,929,700	...	9,300	1,989,500	59,800	...
28.—CIVIL FURLOUGH ALLCES.	222,642	234,000	216,500	...	17,500	226,500	10,000	...
29.—SUPERANNUATIONS	2,182,327	2,101,000	2,166,600	65,600	...	2,171,200	4,600	...
30.—MISCELLANEOUS	292,292	271,000	261,200	...	9,800	287,200	26,000	...
31.—FAMINE RELIEF & INSURANCE—								
RELIEF	34,849	...	25,600	25,600	...	12,500	...	13,100
PROTECTIVE WORKS	750,000	750,000	144,200	...	605,800	1,355,800	1,211,600	...
REDEMPTION OF DEBT	715,151	750,000	1,330,200	580,200	...	131,700	...	1,198,500
32.—RAILWAYS	7,051,522	7,592,000	7,429,400	...	162,600	7,548,500	119,100	...
SUBSIDIZED RAILWAYS	17,527	50,000	70,700	20,700	...	100,900	30,200	...
FRONTIER RAILWAYS	224,682	223,000	281,500	58,500	...	67,500	...	214,000
SOUTH MAHRATTA	...	...	33,100	33,100	...	84,800	51,700	...
33.—IRRIGATION & NAVIGATION	1,296,064	1,527,000	1,471,300	...	55,700	1,353,300	...	118,000
34.—OTHER PUBLIC WORKS	5,113,716	5,371,000	5,422,200	51,200	...	5,303,700	...	118,500
35.—ARMY	17,216,215	16,128,000	16,172,100	44,100	...	16,064,000	...	108,100
MILITARY OPERATIONS IN AFGHANISTAN	1,644,927	...	...	...	...	...	...	...
MILITARY OPERATIONS IN EGYPT	...	...	1,337,200	1,337,200	...	...	...	1,337,200
36.—LOSS BY EXCHANGE	3,854,499	3,156,000	3,451,900	295,900	...	3,925,200	473,300	...
PROVINCIAL SURPLUS	69,891,086	68,164,000	69,715,800	1,551,800	...	68,693,500	...	1,022,300
LOCAL DEFICITS	+1,521,019	...	+18,300	18,300	...	+14,700	...	3,600
	-1,227	-1,990,000	-1,543,700	446,300	...	-1,514,000	29,700	...
TOTAL	71,410,878	66,174,000	68,190,400	2,016,400	...	67,194,200	...	996,200
SURPLUS	2,582,727	285,000	59,800	...	225,200	457,000	397,200	...
37.—PRO. PUBLIC WORKS—								
STATE RAILWAYS	1,635,151	1,868,000	1,674,400	...	193,600	2,395,000	720,600	...
E. I. RAILWAY	1,041,562	485,000	713,200	228,200	...	424,000	...	289,200
IRRIGATION AND NAVIGATION	565,804	897,000	2,412,600	1,515,600	...	978,100	...	1,434,500
MISCELLANEOUS PUBLIC IMPROVEMENTS	68,906	...	44,200	44,200	...	23,000	...	21,200
TOTAL PRODUCTIVE PUBLIC WORKS, CAPITAL	3,311,423	3,250,000	4,844,400	1,594,400	...	3,820,100	...	1,024,300

J. WESTLAND,
Comptroller General,D. BARBOUR,
Secretary to the Government of India

II.—REVENUE AND EXPENDITURE OF THE GOVERNMENT

(Distinguishing Revenue and Charge)

Estimates

REVENUE.	ACCOUNTS, 1881-82.	BUDGET ESTIMATES, 1882-83.	REVISED ESTIMATES, 1882-83.	INCREASE.	DECREASE	BUDGET ESTIMATES, 1883-84.	BUDGET ESTIMATES, 1883-84, COMPARED WITH REVISED ESTIMATES, 1882-83.	
							Increase.	Decrease.
CIVIL.	£	£	£	£	£	£	£	£
I.—LAND REVENUE . . .	21,948,022	21,487,000	21,700,400	213,400	...	21,792,700	92,300	...
II.—TRIBUTES . . .	706,873	701,000	709,900	8,900	...	701,000	...	8,900
III.—FOREST . . .	874,435	809,000	921,600	112,600	...	935,800	14,200	...
IV.—EXCISE . . .	3,427,274	3,331,000	3,615,900	284,900	...	3,623,300	7,400	...
V.—ASSESSED TAXES . . .	536,829	538,000	525,900	...	12,100	523,400	...	2,500
VI.—PROVINCIAL RATES . . .	2,895,490	2,649,000	2,668,400	19,400	...	2,688,200	19,800	...
VII.—CUSTOMS . . .	2,361,388	1,181,000	1,265,300	84,300	...	1,255,100	...	10,200
VIII.—SALT . . .	7,375,620	6,049,000	6,128,700	79,700	...	6,167,000	38,300	...
IX.—OPIUM . . .	9,862,444	9,500,000	9,561,800	61,800	...	9,200,000	...	361,800
X.—STAMPS . . .	3,381,372	3,342,000	3,411,600	69,600	...	3,427,200	15,600	...
XI.—REGISTRATION . . .	284,714	284,000	285,400	1,400	...	280,400	...	5,000
XII.—MINT . . .	70,584	145,000	152,200	7,200	...	102,000	...	50,200
XIII.—POST OFFICE . . .	949,907	967,000	979,600	12,600	...	1,010,900	31,300	...
XIV.—TELEGRAPH . . .	469,208	525,000	521,000	...	4,000	557,100	36,100	...
XV.—MINOR DEPARTMENTS . . .	120,949	66,000	85,100	19,100	...	70,500	...	14,600
XVI.—LAW AND JUSTICE . . .	677,454	659,000	662,000	3,000	...	645,000	...	17,000
XVII.—POLICE . . .	248,005	248,000	227,200	...	20,800	226,200	...	1,000
XVIII.—MARINE . . .	237,876	183,000	211,600	28,600	...	207,100	...	4,500
XIX.—EDUCATION . . .	189,292	177,000	199,800	22,800	...	204,900	5,100	...
XX.—MEDICAL . . .	39,507	41,000	48,500	7,500	...	48,600	100	...
XXI.—STATIONERY & PRINTING . . .	57,811	59,000	57,600	...	1,400	57,200	...	400
XXII.—INTEREST . . .	896,904	652,000	688,000	36,000	...	651,000	...	37,000
XXIII.—SUPERANNUATIONS . . .	356,273	307,000	293,300	...	13,700	293,200	...	100
XXIV.—MISCELLANEOUS . . .	396,238	268,000	326,100	58,100	...	268,100	...	58,000
XXV.—RAILWAYS— Ordinary . . .	...	...	123,100	123,100	...	191,900	68,800	...
Subsidized . . .	2,290	1,000	3,700	2,700	...	11,000	7,300	...
XXVI.—IRRIGATION & NAVGN . . .	131,239	133,000	131,900	...	1,100	141,300	9,400	...
XXVII.—OTHER PUBLIC WORKS . . .	594,270	485,000	512,800	27,800	...	520,500	7,700	...
XXVIII.—ARMY . . .	1,161,707	868,000	986,000	118,000	...	865,800	...	120,200
ENGLISH CONTRIBUTION FOR AFGHAN WAR . . .	2,305,000	...	500,000*	500,000	...	...	...	500,000
MILITARY OPERATIONS IN AFGHANISTAN . . .	354,768	...	...	...	...	...	...	...
MILITARY OPERATIONS IN EGYPT . . .	...	...	40,000	40,000	...	...	...	40,000
XXIX.—GAIN BY EXCHANGE . . .	297,799	381,000	336,300	...	44,700	377,200	40,900	...
TOTAL	63,211,542	56,036,000	57,880,700	1,844,700	...	57,043,600	...	837,100
<i>Revenue from Productive Public Works.</i>								
XXV.—RAILWAYS— State (Gross Earnings) Guaranteed (Net Traffic Receipts) . . .	2,556,542	2,776,000	2,583,000	...	193,000	2,730,500	147,500	...
East Indian Railway . . .	3,615,625	3,473,000	3,530,000	57,000	...	3,539,000	9,000	...
XXVI.—IRRIGN. & NAVGN.— Direct Receipts . . .	3,261,711	2,660,000	2,845,200	185,200	...	2,907,200	62,000	...
Madras Irrigation and Canal Company (Net Traffic Receipts, &c.) . . .	865,799	844,000	884,700	40,700	...	885,400	700	...
I.—PORTION OF LAND REVENUE DUE TO IRRIGATION . . .	—8,834	—15,000	—5,400	9,600	...	...	5,400	...
TOTAL	491,220	685,000	532,000	...	153,000	545,500	13,500	...
GRAND TOTAL REVENUE	10,782,063	10,423,000	10,369,500	...	53,500	10,607,600	238,100	...
DEFICIT	73,993,605	66,459,000	68,250,200	1,791,200	...	67,651,200	...	599,000

* Egyptian War.

FORT WILLIAM;
DEPT. OF FINANCE AND COMMERCE,
The 15th March 1883.

E. W. KELLNER,
Deputy Comptroller General.

INDIA IN INDIA AND IN ENGLAND.

Productive Public Works.)

1882-83.

EXPENDITURE.	ACCOUNTS. 1881-82.	BUDGET ESTIMATES, 1882-83.	REVISED ESTIMATES, 1882-83.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1883-84.	BUDGET ESTIMATES, 1883-84, COMPARED WITH REVISED ESTIMATES, 1882-83.	
							Increase.	Decrease.
CIVIL.	£	£	£	£	£	£	£	£
—INTEREST ON DEBT.	4,024,116	3,917,000	3,988,300	71,300	...	3,823,600	...	164,700
—INTEREST, OTHER ACCTS.	533,984	459,000	462,400	3,400	...	440,400	...	22,000
—REFUNDS AND DRAWBACKS	419,921	511,000	512,000	1,000	...	322,200	...	189,800
—LAND REVENUE	3,003,792	3,168,000	3,055,900	...	112,100	3,211,700	155,800	...
—FOREST	557,045	581,000	586,700	5,700	...	676,500	89,800	...
—EXCISE	96,886	99,000	95,700	...	3,300	94,400	...	1,300
—ASSESSED TAXES	13,074	15,000	13,800	...	1,200	14,000	200	...
—PROVINCIAL RATES	53,226	49,000	50,900	1,900	...	51,100	200	...
—CUSTOMS	195,110	163,000	156,600	...	6,400	143,700	...	12,900
—SALT	486,209	639,000	499,400	...	139,600	546,300	46,900	...
—OPIMUM	2,057,335	2,250,000	2,344,900	94,900	...	2,165,300	...	179,600
—STAMPS	110,623	119,000	120,900	1,900	...	103,000	...	17,900
—REGISTRATION	179,401	186,000	184,800	...	1,200	186,300	1,500	...
—MINT	87,526	108,000	88,800	...	19,200	75,400	...	13,400
—POST OFFICE	1,147,935	1,173,000	1,186,700	13,700	...	1,222,800	36,100	...
—TELEGRAPH	536,201	637,000	656,700	19,700	...	741,600	84,900	...
—ADMINISTRATION	1,494,356	1,504,000	1,577,700	73,700	...	1,554,900	...	22,800
—MINOR DEPARTMENTS	560,991	442,000	466,600	24,600	...	495,600	29,000	...
—LAW AND JUSTICE	3,184,249	3,347,000	3,229,300	...	117,700	3,303,400	74,100	...
—POLICE	2,553,861	2,635,000	2,627,700	...	7,300	2,705,600	77,900	...
—MARINE	623,398	621,000	545,500	...	75,500	515,100	...	30,400
—EDUCATION	1,078,499	1,149,000	1,133,600	...	15,400	1,199,300	65,700	...
—ECCLESIASTICAL	162,136	163,000	163,600	600	...	167,600	4,000	...
—MEDICAL	683,185	703,000	696,400	...	6,600	721,300	24,900	...
—STATIONERY & PRINTING	565,884	440,000	494,100	54,100	...	461,900	...	32,200
—POLITICAL	649,346	520,000	511,400	...	8,600	442,400	...	69,000
—ALLOWANCES & ASSIGNMENTS	1,876,768	1,939,000	1,929,700	...	9,300	1,989,500	59,800	...
—CIVIL FURLOUGH ALLOWANCES	222,642	234,000	216,500	...	17,500	226,500	10,000	...
—SUPERANNUATIONS	2,182,327	2,101,000	2,166,600	65,600	...	2,171,200	4,600	...
—MISCELLANEOUS	292,292	271,000	261,200	...	9,800	287,200	26,000	...
—FAMINE RELIEF & INSURANCE								
RELIEF	34,849	...	25,600	25,600	...	12,500	...	13,100
PROTECTIVE WORKS	750,000	750,000	144,200	...	605,800	1,355,800	1,211,600	...
REDUCTION OF DEBT	715,151	750,000	1,330,200	580,200	...	131,700	...	1,198,500
—RAILWAYS—ORDINARY	247,673	592,000	585,900	...	6,100	695,200	109,300	...
SUBSIDIZED RAILWAYS	17,527	50,000	70,700	20,700	...	100,900	30,200	...
FRONTIER RAILWAYS	224,682	223,000	281,500	58,500	...	67,500	...	214,000
SOUTH MAHRATTA	...	...	33,100	33,100	...	84,800	51,700	...
—IRRIGATION & NAVIGATION	789,933	974,000	919,900	...	54,100	804,000	...	115,900
—OTHER PUBLIC WORKS	5,113,716	5,371,000	5,422,200	51,200	...	5,393,700	...	118,500
—ARMY	17,210,215	16,128,000	16,172,100	44,100	...	10,064,000	...	108,100
MILITARY OPERATIONS IN AFGHANISTAN	1,644,927	...	...	...	...	...	...	...
MILITARY OPERATIONS IN EGYPT	...	...	1,337,200	1,337,200	...	...	...	1,337,200
—LOSS BY EXCHANGE	3,854,499	3,156,000	3,451,900	295,900	...	3,925,200	473,300	...
	60,242,081	58,137,000	59,798,900	1,661,900	...	58,005,100	...	1,193,800
PROVINCIAL { Surpluses	1,521,019	...	+ 18,300	18,300	...	+ 14,700	...	3,600
AND LOCAL { Deficits	—1,227	—1,990,000	—1,543,700	446,300	...	—1,514,000	29,700	...
EXPENDITURE ORDINARY.	61,761,873	56,147,000	58,273,500	2,126,500	...	57,105,800	...	1,167,700
Expenditure on Productive Public Works (Working Expenses and Interest).								
—RAILWAYS—								
State (Working and Main- tenance)	1,686,392	1,741,000	1,532,600	...	208,400	1,572,800	40,200	...
Guaranteed (Interest, Sur- plus Profits, &c.)	3,679,847	3,825,000	3,846,400	21,400	...	3,884,500	38,100	...
East Indian Railway	1,437,610	1,434,000	1,404,500	30,500	...	1,396,000	...	68,500
—IRRIGATION & NAVIGATION—								
Working and Maintenance	455,635	503,000	526,400	23,400	...	549,300	22,900	...
Madras Irrigation & Canal Company (Interest, &c.)	50,496	50,000	25,000	...	25,000	...	...	25,000
—INTEREST ON DEBT	2,339,025	2,474,000	2,522,000	48,000	...	2,685,800	163,800	...
TOTAL	9,649,005	10,027,000	9,916,900	...	110,100	10,088,400	171,500	...
GRAND TOTAL	71,410,878	66,174,000	68,190,400	2,016,400	...	67,194,200	...	996,200
SURPLUS	2,582,727	285,000	59,800	...	225,200	457,000	397,200	...
—PRODUCTIVE PUBLIC WORKS								
Do. do. State Railways	1,635,151	1,868,000	1,674,400	...	193,600	2,395,000	720,600	...
Do. do. E. I. Railway	1,041,562	485,000	713,200	228,200	...	424,000	...	289,200
Irrigation and Navigation	505,804	897,000	2,412,600	1,515,600	...	978,100	...	1,434,500
Miscellaneous Public Im- provements	68,906	...	44,200	44,200	...	23,000	...	21,200
TOTAL PRODUCTIVE PUBLIC WORKS, CAPITAL	3,311,423	3,250,000	4,844,400	1,594,400	...	3,820,100	...	1,024,300

J. WESTLAND,
Comptroller General.D. BARBOUR,
Secretary to the Government of India.

III.—REVENUE AND EXPENDITURE OF THE GOVERNMENT OF INDIA IN INDIA

REVENUE.	REVISED ESTIMATES, 1882-83.				BUDGET ESTIMATES, 1883-84.			
	Imperial.	Provincial.	Local.	TOTAL.	Imperial.	Provincial.	Local.	TOTAL.
	£	£	£	£	£	£	£	£
OPENING BALANCE		3,742,100	1,109,500			2,464,400	881,800	
I.—LAND REVENUE	14,265,600	7,843,200	123,600	22,232,400	14,060,000	8,155,900	122,300	22,338,200
II.—TRIBUTES	709,900	...	...	709,900	701,000	...	...	701,000
III.—FOREST	426,000	495,600	...	921,600	429,300	506,500	...	935,800
IV.—EXCISE	1,822,700	1,791,900	1,300	3,615,900	1,826,300	1,795,700	1,300	3,623,300
V.—ASSESSED TAXES	262,900	263,000	...	525,900	261,700	261,700	...	523,400
VI.—PROVINCIAL RATES	500	622,500	2,045,400	2,668,400	500	612,600	2,075,100	2,688,200
VII.—CUSTOMS	1,065,500	199,800	...	1,265,300	1,061,800	193,300	...	1,255,100
VIII.—SALT	6,097,600	31,100	...	6,128,700	6,136,500	30,500	...	6,167,000
IX.—OPIUM	9,561,800	...	...	9,561,800	9,200,000	...	...	9,200,000
X.—STAMPS	1,721,800	1,689,800	...	3,411,600	1,729,600	1,697,600	...	3,427,200
XI.—REGISTRATION	143,100	142,300	...	285,400	140,600	139,800	...	280,400
XII.—MINT	152,200	...	...	152,200	102,000	...	...	102,000
XIII.—POST OFFICE	974,400	3,200	2,000	979,600	1,006,000	3,000	1,900	1,010,900
XIV.—TELEGRAPH	520,700	300	...	521,000	557,000	100	...	557,100
XV.—MINOR DEPARTMENTS	19,300	56,300	9,500	85,100	17,700	43,300	9,500	70,500
XVI.—LAW AND JUSTICE	54,500	607,200	300	662,000	39,200	605,400	400	645,000
XVII.—POLICE	5,790	180,600	40,900	227,200	200	185,400	40,600	226,200
XXIII.—MARINE	99,900	111,700	...	211,600	89,000	118,100	...	207,100
XIX.—EDUCATION	1,200	126,900	71,700	199,800	900	134,700	69,300	204,900
XX.—MEDICAL	2,100	30,800	15,600	48,500	2,100	30,700	15,800	48,600
XXI.—STATIONERY AND PRINTING	10,000	47,600	...	57,600	7,000	50,200	...	57,200
XXII.—INTEREST	657,700	14,200	16,100	688,000	620,600	13,700	16,700	651,000
XXIII.—PENSIONS	266,100	27,100	100	293,300	268,100	25,000	100	293,200
XXIV.—MISCELLANEOUS	69,000	158,800	98,300	326,100	46,700	132,000	89,400	268,100
XXV.—RAILWAYS	8,409,100	675,900	...	9,085,000	8,598,600	781,000	...	9,379,600
XXVI.—IRRIGATION AND NAVIGATION	280,300	729,700	1,200	1,011,200	304,200	721,500	1,000	1,026,700
XXVII.—OTHER PUBLIC WORKS	62,900	330,600	119,300	512,800	63,900	337,200	119,400	520,500
XXVIII.—ARMY	986,000	...	...	986,000	865,800	...	...	865,800
MILITARY OPERATIONS IN EGYPT	40,000	...	...	40,000	...	...	...	...
ENGLISH CONTRIBUTION FOR WAR IN EGYPT	500,000	...	...	500,000	...	...	...	...
XXIX.—GAIN BY EXCHANGE	336,300	...	...	336,300	377,200	...	...	377,200
TOTAL	49,524,800	16,180,100	2,545,300	68,250,200	48,513,500	16,574,900	2,562,800	67,651,200
Debt . . . . .	...	...	127,700	...	...	...	127,500	...
GRAND TOTAL		19,922,200	3,782,500			19,039,300	3,572,100	

FORT WILLIAM ;
DEPT. OF FINANCE AND COMMERCE,
The 15th March 1883.

E. W. KELLNER,
Deputy Comptroller General

ENGLAND IN THE THREE DIVISIONS, IMPERIAL, PROVINCIAL, AND LOCAL.

EXPENDITURE.	REVISED ESTIMATES, 1882-83.				BUDGET ESTIMATES, 1883-84.			
	Imperial.	Provincial.	Local.	TOTAL.	Imperial.	Provincial.	Local.	TOTAL.
	£	£	£	£	£	£	£	£
1.—INTEREST	5,785,900	724,400	...	6,510,300	5,733,600	775,800	...	6,509,400
2.—INTEREST, OTHER ACCOUNTS	458,600	...	3,800	462,400	436,700	...	3,700	440,400
3.—REFUNDS AND DRAWBACKS	197,600	287,900	26,500	512,000	162,800	148,700	10,700	322,200
4.—LAND REVENUE	260,400	2,462,300	333,200	3,055,900	281,300	2,591,300	339,100	3,211,700
5.—FOREST	267,700	319,000	...	586,700	302,400	374,100	...	676,500
6.—EXCISE	47,500	47,400	800	95,700	47,000	46,600	800	94,400
7.—ASSESSED TAXES	6,900	6,900	...	13,800	7,000	7,000	...	14,000
8.—PROVINCIAL RATES . . . . .	...	4,700	46,200	50,900	...	4,700	46,400	51,100
9.—CUSTOMS . . . . .	...	156,600	...	156,600	...	143,700	...	143,700
10.—SALT	442,000	57,400	...	499,400	482,400	63,900	...	546,300
11.—OPIUM	2,344,900	...	...	2,344,900	2,165,300	...	...	2,165,300
12.—STAMPS	67,400	53,500	...	120,900	48,500	54,500	...	103,000
13.—REGISTRATION	92,700	92,100	...	184,800	93,400	92,900	...	186,300
14.—MINT	88,800	...	...	88,800	75,400	...	...	75,400
15.—POST OFFICE	1,087,200	37,100	62,400	1,186,700	1,118,000	37,200	67,600	1,222,800
16.—TELEGRAPH	655,500	1,200	...	656,700	741,200	400	...	741,600
17.—ADMINISTRATION	851,100	702,000	24,600	1,577,700	831,500	697,700	25,700	1,554,900
18.—MINOR DEPARTMENTS	278,000	153,100	35,500	466,600	283,200	174,100	38,300	495,600
19.—LAW AND JUSTICE	164,300	3,064,900	100	3,229,300	163,500	3,139,800	100	3,303,400
20.—POLICE	84,400	2,273,100	270,200	2,627,700	76,400	2,342,400	286,800	2,705,600
21.—MARINE	409,300	136,200	...	545,500	366,200	148,900	...	515,100
22.—EDUCATION	9,800	732,600	391,200	1,133,600	9,500	753,500	436,300	1,199,300
23.—ECCLESIASTICAL	163,600	...	...	163,600	167,600	...	...	167,600
24.—MEDICAL	21,100	530,800	144,500	696,400	22,000	541,700	157,600	721,300
25.—STATIONERY AND PRINTING	145,000	346,500	2,600	494,100	109,100	349,400	3,400	461,900
26.—POLITICAL	510,300	700	400	511,400	441,600	700	100	442,400
27.—ALLOWANCES	1,233,000	696,700	...	1,929,700	1,291,000	698,500	...	1,989,500
28.—C. F. & A. ALLOWANCES	216,500	...	...	216,500	226,500	...	...	226,500
29.—SUPERANNUATION	1,649,300	516,600	700	2,166,600	1,647,000	523,500	700	2,171,200
30.—MISCELLANEOUS	67,600	112,000	81,600	261,200	66,800	131,500	88,900	287,200
31.—FAMINE RELIEF AND INSURANCE—								
RELIEF . . . . .	...	25,600	...	25,600	...	12,500	...	12,500
PROTECTIVE WORKS	144,200	...	...	144,200	1,355,800	...	...	1,355,800
REDUCTION OF DEBT	1,330,200	...	...	1,330,200	131,700	...	...	131,700
32.—RAILWAYS	6,654,500	774,900	...	7,429,400	6,691,400	857,100	...	7,548,500
SUBSIDIZED RAILWAYS	70,200	500	...	70,700	84,600	16,300	...	100,900
FRONTIER RAILWAYS	281,500	...	...	281,500	67,500	...	...	67,500
SOUTH MAHRATTA	33,100	...	...	33,100	84,800	...	...	84,800
33.—IRRIGATION AND NAVIGATION	780,100	681,800	9,400	1,471,300	738,800	603,200	11,300	1,353,300
34.—OTHER PUBLIC WORKS	1,603,600	2,258,200	1,560,400	5,422,200	1,515,800	2,057,600	1,730,300	5,303,700
35.—ARMY	16,172,100	...	...	16,172,100	16,064,000	...	...	16,064,000
„ MILITARY OPERATIONS IN EGYPT	1,337,200	...	...	1,337,200	...	...	...	...
36.—LOSS BY EXCHANGE	3,451,900	...	...	3,451,900	3,925,200	...	...	3,925,200
	49,465,000	17,256,700	2,994,100	69,715,800	48,056,500	17,389,200	3,247,800	68,693,500
37.—PRODUCTIVE PUBLIC WORKS	4,844,400	...	...	4,844,400	3,820,100	...	...	3,820,100
TOTAL	54,309,400	17,256,700	2,994,100	74,560,200	51,876,600	17,389,200	3,247,800	72,513,600
38.—CONTRIBUTIONS . . . . .	...	299,200	110,100	409,300	...	430,800	82,900	513,700
Deduct—CONTRIBUTIONS . . . . .	...	98,100	311,200	409,300	...	72,900	440,800	513,700
TOTAL	54,309,400	17,457,800	2,793,000	74,560,200	51,876,600	17,747,100	2,889,900	72,513,600
DEBT ACCOUNT . . . . .	...	...	107,700	...	...	...	107,500	...
CLOSING BALANCE . . . . .	...	2,464,400	881,800	...	...	1,292,200	574,700	...
GRAND TOTAL		19,922,200	3,782,500			19,039,300	3,572,100	
DEFICITS		1,277,700	247,700	1,525,400	...	1,172,200	327,100	1,499,300

J. WESTLAND,
Comptroller General.D. BARBOUR,
Secretary to the Government of India.

IV.—RECEIPTS AND DISBURSEMENTS AT THE TREASURIES

RECEIPTS.	ACCOUNTS, 1881-82.	BUDGET ESTIMATES, 1882-83.	REVISED ESTIMATES, 1882-83.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1883-84.	BUDGET ESTIMATES, 1883-84, COMPARED WITH REVISED ESTIMATES, 1882-83.	
							Increase.	Decrease.
	£	£	£	£	£	£	£	£
I.—IMPERIAL REVENUE . . .	73,993,605	66,459,000	68,250,200	1,791,200	...	67,651,200	...	599,000
II.—PUBLIC DEBT* . . .	5,456,079	1,950,000	9,385,300	7,435,300	...	2,600,000	...	6,785,300
III.—TREASURY NOTES AND SERVICE FUNDS . . .	1,065,903	1,091,000	1,144,000	53,000	...	1,036,000	...	108,000
IV.—SAVINGS BANKS' DEPOSITS	1,661,191	1,635,000	1,791,800	156,800	...	1,766,100	...	25,700
V.—POLITICAL AND OTHER EXCLUDED FUNDS . . .	730,360	623,000	660,700	37,700	...	619,300	...	41,400
VI.—PROVINCIAL AND LOCAL SURPLUS . . .	1,521,019	...	18,300	18,300	...	14,700	...	3,600
VII.—DEPOSITS AND ADVANCES .	18,482,161	19,646,000	21,641,400	1,995,400	...	18,407,200	...	3,234,200
VIII.—LOANS TO MUNICIPALI- TIES, NATIVE STATES, &C.	392,345	210,000	231,700	21,700	...	195,500	...	36,200
IX.—GUARANTEED RAILWAY CAPITAL . . .	2,049,872	2,729,000	4,927,100	2,198,100	...	2,658,600	...	2,268,500
X.—MONEY ORDERS . . .	5,733,515	5,602,000	6,532,800	930,800	...	6,964,600	431,800	...
XI.—REMITTANCES IN INDIA . .	14,800,297	13,082,000	21,126,000	8,044,000	...	19,754,100	...	1,371,900
XII.—SECRETARY OF STATE'S BILLS DRAWN* . . .	18,412,429	15,342,000	15,042,000	...	300,000	16,300,000	1,258,000	...
XIII.—REMITTANCES BETWEEN INDIA AND ENGLAND . . .	1,874,868	2,070,000	1,717,600	...	352,400	1,763,300	45,700	...
TOTAL . . .	146,173,644	130,439,000	152,468,900	22,029,900	...	139,730,600	...	12,738,300
BALANCE . . .	17,498,850	17,251,000	17,143,822	...	107,178	16,877,122	...	266,700
GRAND TOTAL . . .	163,672,494	147,690,000	169,612,722	21,922,722	...	156,607,722	...	13,005,000

*The Estimates in this Statement of the amounts to be supplied to the Home Treasury by Bills in 1883-84 are the best that can be made. The Secretary of State will raise the necessary amount by the sale of the Public Debt.

Abstract of the above showing how the

ACCOUNTS, 1881-82.		REVISED ESTIMATES, 1882-83.		BUDGET ESTIMATES, 1883-84.	
	£		£		£
TREASURY NOTES AND SERVICE FUNDS . . .	236,606	DEPOT OF IMPERIAL REVENUE . . .	728,696	PUBLIC DEBT . . .	2,468,900
SAVINGS BANKS' DEPOSITS . . .	98,988			TREASURY NOTES AND SERVICE FUNDS . . .	206,300
POLITICAL AND OTHER EXCLUDED FUND . . .	25,611	PUBLIC DEBT . . .	466,636	SAVINGS BANKS' DEPOSITS . . .	410,600
SURPLUS OF PROVINCIAL AND LOCAL REVENUE . . .	1,519,792	DEPOSITS AND ADVANCES . . .	1,686,372	DEPOSITS AND ADVANCES . . .	1,815,600
LOANS TO MUNICIPALITIES, NATIVE STATES, &C. . .	195,183			LOANS TO MUNICIPALITIES, NATIVE STATES, &C. . .	105,200
MONEY ORDERS . . .	19,375	GUARANTEED RAILWAY CAPITAL . . .	502,414	GUARANTEED RAILWAY CAPITAL . . .	1,092,000
SECRETARY OF STATE'S BILLS DRAWN . . .	75,432			MONEY ORDERS . . .	300,000
REMITTANCES . . .	858,103			REMITTANCES . . .	307,900
BALANCE REDUCED . . .	355,028			BALANCE REDUCED . . .	266,700
TOTAL . . .	3,384,118	TOTAL . . .	3,384,118	TOTAL . . .	6,763,700

FORT WILLIAM;
DEPT. OF FINANCE AND COMMERCE,
The 15th March 1883.

E. W. KELLNER,
Deputy Comptroller General

THE GOVERNMENT OF INDIA IN INDIA AND IN ENGLAND.

DISBURSEMENTS.	ACCOUNTS, 1881-82.	BUDGET ESTIMATES, 1882-83.	REVISED ESTIMATES, 1882-83.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1883-84.	BUDGET ESTIMATES, 1883-84, COMPARED WITH REVISED ESTIMATES, 1882-83.	
							Increase.	Decrease.
	£	£	£	£	£	£	£	£
1.—IMPERIAL EXPENDITURE	74,722,301	69,424,000	73,034,800	3,610,800	...	71,014,300	...	2,020,500
2.—PUBLIC DEBT	5,922,715	3,138,000	6,916,400	3,778,400	...	540,000	...	6,376,400
3.—TREASURY NOTES AND SER- VICE FUNDS	829,297	827,000	847,700	20,700	...	792,400	...	55,300
4.—SAVINGS BANKS' DEPOSITS	1,562,203	1,385,000	1,381,200	...	3,800	1,415,300	34,100	...
5.—POLITICAL AND OTHER EX- CLUDED FUNDS	704,749	580,000	688,400	108,400	...	620,800	...	67,600
6.—PROVINCIAL AND LOCAL DEFICITS	1,227	1,990,000	1,543,700	...	446,300	1,514,000	...	29,700
7.—DEPOSITS AND ADVANCES	20,168,533	17,849,000	19,825,800	1,976,800	...	17,491,600	...	2,334,200
8.—LOANS TO MUNICIPALITIES, NATIVE STATES, &C.	197,162	125,000	126,500	1,500	...	140,700	14,200	...
9.—GUARANTEED RAILWAY CAPI- TAL	2,552,286	3,271,000	3,835,100	564,100	...	3,895,300	60,200	...
10.—MONEY ORDERS	5,714,140	5,584,000	6,532,300	948,300	...	6,947,100	414,800	...
11.—REMITTANCES IN INDIA	13,913,485	13,091,000	20,649,700	7,558,700	...	19,817,100	...	832,600
12.—SECRETARY OF STATE'S BILLS PAID	18,336,997	15,342,000	15,468,000	126,000	...	16,300,000	832,000	...
13.—REMITTANCES BETWEEN INDIA AND ENGLAND	1,903,577	2,089,000	1,886,000	...	203,000	2,108,800	222,800	...
TOTAL	146,528,672	134,695,000	152,735,600	18,040,600	...	142,597,400	...	10,138,200
BALANCE	17,143,822	12,995,000	16,877,122	3,882,122	...	14,010,322	...	2,866,800
GRAND TOTAL	163,672,494	147,690,000	169,612,722	21,922,722	...	156,607,722	...	13,005,000

be made; but they are subject to modification as the year goes on; the Government must not be understood to pledge itself that the by Bills the exact amount stated.

Ways and Means are provided.

MATES, 1882-83.		BUDGET ESTIMATES, 1883-84.	
DEFICIT OF IMPERIAL REVENUE	£ 4,784,600	PUBLIC DEBT	£ 2,060,000
POLITICAL AND OTHER EX- CLUDED FUNDS	27,700	TREASURY NOTES AND SERVICE FUNDS	243,600
DEFICIT OF PROVINCIAL AND LOCAL REVENUE	1,525,400	SAVINGS BANKS' DEPOSITS	350,800
SECRETARY OF STATE'S BILLS PAID	426,000	DEPOSITS AND ADVANCES	915,600
TOTAL	6,763,700	LOANS TO MUNICIPALITIES, NATIVE STATES, &C.	54,800
		MONEY ORDERS	17,500
		BALANCE REDUCED	2,866,800
		TOTAL	6,509,100
		DEFICIT OF IMPERIAL REVENUE	£ 3,363,100
		POLITICAL AND OTHER EX- CLUDED FUNDS	1,500
		DEFICIT OF PROVINCIAL AND LOCAL REVENUE	1,499,300
		GUARANTEED RAILWAY CAPI- TAL	1,236,700
		REMITTANCES	408,500
		TOTAL	6,509,100

J. WESTLAND,
Comptroller General.

D. BARBOUR,
Secretary to the Government of India.

V.—REVENUE AND EXPENDITURE OF THE
Estimates

REVENUE.	ACCOUNTS, 1881-82.	BUDGET ESTIMATES, 1882-83.	REVISED ESTIMATES, 1882-83.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1883-84.	BUDGET ESTIMATES, 1883-84, COMPARED WITH REVISED ESTIMATES, 1882-83.	
							Increase.	Decrease.
CIVIL.	£	£	£	£	£	£	£	£
I.—LAND REVENUE . . .	21,948,022	21,487,000	21,700,400	213,400	...	21,792,700	92,300	...
II.—TRIBUTES . . .	706,873	701,000	709,900	8,900	...	701,000	...	8,900
III.—FOREST . . .	872,199	806,900	918,800	111,900	...	933,300	14,500	...
IV.—EXCISE . . .	3,427,274	3,331,000	3,615,900	284,900	...	3,623,300	7,400	...
V.—ASSESSED TAXES . . .	536,829	538,000	525,900	...	12,100	523,400	...	2,500
VI.—PROVINCIAL RATES . . .	2,895,490	2,649,000	2,668,400	19,400	...	2,688,200	19,800	...
VII.—CUSTOMS . . .	2,361,388	1,181,000	1,265,300	84,300	...	1,255,100	...	10,200
VIII.—SALT . . .	7,375,620	6,049,000	6,128,700	79,700	...	6,167,000	38,300	...
IX.—OPIUM . . .	9,862,444	9,500,000	9,561,800	61,800	...	9,200,000	...	361,800
X.—STAMPS . . .	3,381,372	3,342,000	3,411,600	69,600	...	3,427,200	15,600	...
XI.—REGISTRATION . . .	284,714	284,000	285,400	1,400	...	280,400	...	5,000
XII.—MINT . . .	70,556	145,000	152,200	7,200	...	102,000	...	50,200
XIII.—POST OFFICE . . .	949,907	967,000	979,600	12,600	...	1,010,900	31,300	...
XIV.—TELEGRAPH . . .	417,421	493,700	446,100	...	47,600	514,100	68,000	...
XV.—MINOR DEPARTMENTS . . .	76,469	65,500	82,300	16,800	...	70,000	...	12,300
XVI.—LAW AND JUSTICE . . .	677,454	659,000	662,000	3,000	...	645,000	...	17,000
XVII.—POLICE . . .	248,005	248,000	227,200	...	20,800	226,200	...	1,000
XVIII.—MARINE . . .	237,863	183,000	211,600	28,600	...	207,100	...	4,500
XIX.—EDUCATION . . .	189,292	177,000	199,800	22,800	...	204,900	5,100	...
XX.—MEDICAL . . .	35,509	39,000	46,500	7,500	...	46,600	100	...
XXI.—STATIONERY & PRINT- ING . . .	57,799	59,000	57,600	...	1,400	57,200	...	400
XXII.—INTEREST . . .	840,434	647,000	664,200	17,200	...	646,000	...	18,200
XXIII.—SUPERANNUATION CON- TRIBUTIONS . . .	250,300	206,800	191,500	...	15,300	193,500	2,000	...
XXIV.—MISCELLANEOUS . . .	380,767	262,000	301,100	39,100	...	260,100	...	41,000
XXV.—RAILWAYS— Ordinary . . .	...	...	123,100	123,100	...	191,900	68,800	...
Subsidized . . .	...	...	...	...	...	10,000	10,000	...
XXVI.—IRRIGATION AND NAVI- GATION . . .	131,239	133,000	131,900	...	1,100	141,300	9,400	...
XXVII.—OTHER PUBLIC WORKS . . .	580,634	469,000	498,700	29,700	...	503,100	4,400	...
XXVIII.—ARMY . . .	1,093,444	813,500	913,000	99,500	...	824,800	...	88,200
MILITARY OPERATIONS IN AFGHANISTAN . . .	354,768	...	*40,000	40,000	...	...	...	40,000
XXIX.—GAIN BY EXCHANGE . . .	297,799	381,000	336,300	...	44,700	377,200	40,900	...
TOTAL . . .	60,541,885	55,817,400	57,056,800	1,239,400	...	56,823,500	...	233,300
Revenue from Productive Public Works.								
XXV.—RAILWAYS— State (Gross Earnings)	2,556,542	2,775,800	2,583,000	...	192,800	2,730,500	147,500	...
Guaranteed (Net Traf- fic Receipts) . . .	3,615,625	3,473,000	3,530,000	57,000	...	3,539,000	9,000	...
East Indian Railway . . .	3,261,481	2,600,000	2,845,000	185,000	...	2,907,000	62,000	...
XXVI.—IRRIGN. AND NAVIGA- TION— Direct Receipts . . .	865,628	843,800	883,300	39,500	...	885,400	2,100	...
Madras Irrigation and Canal Company (Net Traffic Receipts, &c.) . . .	—8,834	—15,000	—5,400	9,600	...	...	5,400	...
I.—PORTION OF LAND REVE- NUE DUE TO IRRIGA- TION . . .	491,220	685,000	532,000	...	153,000	545,500	13,500	...
TOTAL . . .	10,781,662	10,422,600	10,367,900	...	54,700	10,607,400	239,500	...
GRAND TOTAL . . .	71,323,547	66,240,000	67,424,700	1,184,700	...	67,430,900	6,200	...

* Expedition to Egypt.

FORT WILLIAM;
DEPT. OF FINANCE AND COMMERCE,
The 15th March 1883.E. W. KELLNER,
Deputy Comptroller General.

GOVERNMENT OF INDIA IN INDIA.

1883-84.

EXPENDITURE.	ACCOUNTS, 1881-82.	BUDGET ESTIMATES, 1882-83.	REVISED ESTIMATES, 1882-83.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1883-84.	BUDGET ESTIMATES, 1883-84, COMPARED WITH REVISED ESTIMATES, 1882-83.	
							Increase.	Decrease.
CIVIL.	£	£	£	£	£	£	£	£
INTEREST ON DEBT	1,511,696	1,477,300	1,507,700	30,400	...	1,328,900	...	178,800
INTEREST, OTHER ACCOUNTS	533,278	457,200	460,600	3,400	...	437,400	...	23,200
REFUNDS AND DRAWBACKS	419,921	511,000	512,000	1,000	...	322,200	...	189,800
LAND REVENUE	3,003,251	3,167,000	3,055,300	...	111,700	3,210,800	155,500	...
FOREST	552,357	575,800	581,400	5,600	...	671,500	90,100	...
EXCISE	96,883	99,000	95,700	...	3,300	94,400	...	1,300
ASSESSED TAXES	13,074	15,000	13,800	...	1,200	14,000	200	...
PROVINCIAL RATES	53,226	49,000	50,900	1,900	...	51,100	200	...
CUSTOMS	195,093	163,000	156,600	...	6,400	143,700	...	12,900
SALT	486,209	639,000	495,400	...	143,600	546,300	50,900	...
OPIMUM	2,056,273	2,249,900	2,343,300	93,400	...	2,104,300	...	179,000
STAMPS	77,761	80,000	78,300	...	1,700	79,000	1,300	...
REGISTRATION	179,401	186,000	184,800	...	1,200	186,300	1,500	...
MINT	68,509	104,400	81,600	...	22,800	71,200	...	10,400
POST OFFICE	1,951,123	1,069,400	1,085,600	16,200	...	1,120,800	35,200	...
TELEGRAPH	442,087	514,900	506,300	...	8,600	543,600	37,300	...
ADMINISTRATION	1,262,925	1,286,300	1,328,000	41,700	...	1,315,900	...	12,100
MINOR DEPARTMENTS	540,400	420,800	440,600	19,800	...	474,800	34,200	...
LAW AND JUSTICE	3,184,023	3,345,700	3,227,900	...	117,800	3,301,800	73,900	...
POLICE	2,553,861	2,635,000	2,627,700	...	7,300	2,705,600	77,900	...
MARINE	425,584	376,300	354,200	...	22,100	378,400	24,200	...
EDUCATION	1,078,161	1,148,600	1,133,200	...	15,400	1,199,000	65,800	...
ECCLESIASTICAL	161,694	162,000	163,200	1,200	...	167,300	4,100	...
MEDICAL	675,717	695,500	688,900	...	6,600	713,800	24,900	...
STATIONERY AND PRINTING	447,190	399,000	333,600	24,600	...	328,900	...	4,700
POLITICAL	623,514	492,700	484,600	...	8,100	415,100	...	69,500
ALLOWANCES AND ASSIGNTS	1,845,593	1,873,900	1,898,400	24,500	...	1,910,200	11,800	...
CIVIL FURLO. ALLOWANCES	4,895	4,000	1,500	...	2,500	1,500	...	...
SUPERANNUATIONS	815,187	741,000	777,000	36,600	...	756,200	...	21,400
MISCELLANEOUS	248,136	253,000	233,200	...	19,800	257,200	24,000	...
FAMINE RELIEF AND INSU- RANCE—								
RELIEF	34,684	...	25,600	25,600	...	12,500	...	13,100
PROTECTIVE WORKS	750,000	750,000	144,200	...	605,800	1,355,800	1,211,600	...
REDUCTION OF DEBT	715,151	750,000	1,330,200	580,200	...	131,700	...	1,198,500
RAILWAYS	247,673	592,000	585,900	...	6,100	695,200	109,300	...
SUBSIDIZED RAILWAYS	13,226	33,500	57,000	23,500	...	71,300	14,300	...
SOUTHERN MAHRATTA RAILWAYS . . . . .	...	...	33,100	33,100	...	84,800	51,700	...
FRONTIER RAILWAYS	—138,809	120,000	202,500	82,500	...	67,500	...	135,000
IRRIGATION AND NAVIGATION	789,911	973,800	918,000	...	55,200	802,000	...	116,600
OTHER PUBLIC WORKS	5,017,698	5,280,300	5,334,200	53,900	...	5,201,600	...	12,600
ARMY	13,218,733	12,103,000	12,202,900	99,900	...	12,018,800	...	18,100
MILITARY OPERATIONS IN AFGHANISTAN	1,631,924	...	1,219,200	1,219,200	...	...	...	1,219,200
LOSS BY EXCHANGE	3,854,499	3,156,000	3,451,900	295,900	...	3,925,200	473,300	...
	50,741,622	48,860,300	50,407,200	1,546,900	...	49,278,200	...	1,129,000
PROVINCIAL AND LOCAL { Surpluses + and Deficits—	1,521,019	...	+18,300	18,300	...	+14,700	...	3,600
	—1,227	—1,990,000	—1,543,700	446,300	...	—1,514,000	...	29,700
TOTAL	52,261,414	46,870,300	48,881,800	2,011,500	...	47,778,900	...	1,102,900
<i>Expenditure on Productive Public Works (Working Expenses and Interest),</i>								
RAILWAYS—								
State (Working & Main- tenance)	1,686,392	1,741,000	1,532,600	...	208,400	1,572,800	40,200	...
Guaranteed (Interest, Sur- plus Profits, &c.)	415,034	547,000	576,900	29,900	...	588,500	11,600	...
East Indian Railway	198,164	214,700	247,100	32,400	...	188,400	...	58,700
IRRIGATION & NAVIGATION—								
Working & Maintenance	455,442	503,000	526,200	23,200	...	549,300	23,100	...
Madras Irrigation & Canal Company (Interest, &c.)	513	—200	...	200	...	...	...	...
INTEREST ON DEBT	1,986,173	2,132,000	2,173,900	41,900	...	2,384,200	210,300	...
TOTAL	4,741,718	5,137,500	5,056,700	...	80,800	5,283,200	226,500	...
GRAND TOTAL	57,003,132	52,007,800	53,938,500	1,930,700	...	53,062,100	...	876,400
PRODUCTIVE PUBLIC WORKS								
State Railways	1,195,826	1,318,000	1,302,400	...	15,600	1,583,000	280,600	...
E. I. Railway	455,262	485,000	263,200	...	221,800	424,000	160,800	...
Irrigation and Navigation	505,804	897,000	649,100	...	247,900	955,500	306,400	...
Miscellaneous Public Improve- ments	68,906	...	44,200	44,200	...	23,000	...	21,200
	2,285,798	2,700,000	2,258,900	...	441,100	2,985,500	726,600	...

J. WESTLAND,
Comptroller General.D. BARBOUR,
Secretary to the Government of India.

VI.—REVENUE AND EXPENDITURE OF THE HO

Estimate

REVENUE.	ACCOUNTS, 1881-82.	BUDGET ESTIMATES, 1882-83.	REVISED ESTIMATES, 1882-83.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1883-84.	BUDGET ESTIMATES, 1883-84, COMPARED WITH REVENUE ESTIMATE, 1882-83.	
							Increase.	Decrease.
	£	£	£	£	£	£	£	£
III.—FOREST	2,236	2,100	2,800	700	...	2,500	...	300
XII.—MINT	28	...	...	...	...	...	...	...
XIV.—TELEGRAPH	51,787	31,300	74,900	43,600	...	43,000	...	31,900
XV.—MINOR DEPARTMENTS	44,480	500	2,800	2,300	...	500	...	2,300
XVIII.—MARINE	13	...	...	...	...	...	...	...
XX.—MEDICAL	3,998	2,000	2,000	...	...	2,000	...	...
XXI.—STATIONERY AND PRINTING	12	...	...	...	...	...	...	...
XXII.—INTEREST	56,470	5,000	23,800	18,800	...	5,000	...	18,800
XXIII.—SUPERANNUATION CONTRI- BUTIONS	105,973	100,200	101,800	1,600	...	99,700	...	2,100
XXIV.—MISCELLANEOUS	15,471	6,000	25,000	19,000	...	8,000	...	17,000
XXV.—RAILWAYS	2,290	1,000	3,700	2,700	...	1,000	...	2,700
XXVII.—OTHER PUBLIC WORKS	13,636	16,000	14,100	...	1,900	17,400	3,300	...
XXVIII.—ARMY	68,263	54,500	73,000	18,500	...	41,000	...	32,000
ENGLISH CONTRIBUTION FOR AFGHAN WAR	2,305,000	...	500,000*	500,000	...	...	...	500,000
TOTAL	2,669,657	218,600	823,900	605,300	...	220,100	...	603,800
<i>Revenue from Productive Public Works.</i>								
XXV.—RAILWAYS (E. I. RAILWAY)	230	200	200	...	...	200	...	...
XXVI.—IRRIGATION	171	200	1,400	1,200	...	...	...	1,400
	401	400	1,600	1,200	...	200	...	1,400
TOTAL	2,670,058	219,000	825,500	606,500	...	220,300	...	605,200

* Contribution for Egyptian war.

FORT WILLIAM;
DEPT. OF FINANCE AND COMMERCE,
The 15th March 1883.

E. W. KELLNER,
Deputy Comptroller General

TREASURY OF THE GOVERNMENT OF INDIA.

1883-84.

EXPENDITURE.	ACCOUNTS, 1881-82.	BUDGET ESTIMATES, 1882-83.	REVISED ESTIMATES, 1882-83.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1883-84.	BUDGET ESTIMATES, 1883-84, COMPARED WITH REVISED ESTIMATE, 1882-83.	
							Increase.	Decrease.
	£	£	£	£	£	£	£	£
1.—INTEREST ON DEBT	2,512,420	2,439,700	2,480,600	40,900	...	2,494,700	14,100	...
2.—INTEREST, OTHER ACCOUNTS	706	1,800	1,800	...	...	3,000	1,200	...
4.—LAND REVENUE	541	1,000	600	...	400	900	300	...
5.—FOREST	5,288	5,200	5,300	100	...	5,000	...	300
6.—EXCISE	3	...	...	...	...	...	...	...
9.—CUSTOMS	17	...	...	...	...	...	...	...
10.—SALT . . . . .	...	...	4,000	4,000	...	...	...	4,000
11.—OPIUM	1,062	100	1,600	1,500	...	1,000	...	600
12.—STAMPS	32,862	39,000	42,600	3,600	...	23,400	...	19,200
14.—MINT	19,017	3,600	7,200	3,600	...	4,200	...	3,000
15.—POST OFFICE	96,812	103,600	101,100	...	2,500	102,000	900	...
16.—TELEGRAPH	94,114	122,100	150,400	28,300	...	198,000	47,600	...
17.—ADMINISTRATION	231,431	217,700	249,700	32,000	...	239,000	...	10,700
18.—MINOR DEPARTMENTS	20,591	21,200	26,000	4,800	...	20,800	...	5,200
19.—LAW AND JUSTICE	226	1,300	1,400	100	...	1,600	200	...
21.—MARINE	197,814	244,700	191,300	...	53,400	136,700	...	54,600
22.—EDUCATION	329	400	400	...	...	300	...	100
23.—ECCLESIASTICAL	442	1,000	400	...	600	300	...	100
24.—MEDICAL	7,468	7,500	7,500	...	...	7,500	...	...
25.—STATIONERY AND PRINTING	118,694	131,000	160,500	29,500	...	133,000	...	27,500
26.—POLITICAL	25,832	27,300	26,800	...	500	27,300	500	...
27.—ALLOWANCES AND ASSIGNMENTS	31,265	65,100	31,300	...	33,800	79,300	48,000	...
28.—CIVIL FURLOUGH ALLOWANCES	217,747	230,000	215,000	...	15,000	225,000	10,000	...
29.—SUPERANNUATIONS	1,367,140	1,360,000	1,389,000	29,000	...	1,415,000	26,000	...
30.—MISCELLANEOUS	44,156	18,000	28,000	10,000	...	30,000	2,000	...
31.—FAMINE RELIEF	165	...	...	...	...	...	...	...
32.—RAILWAYS (FRONTIER RAILWAYS)	363,491	103,000	79,000	...	24,000	...	...	79,000
SUBSIDIZED RAILWAYS	4,301	16,500	13,700	...	2,800	29,600	15,900	...
33.—IRRIGATION	22	200	1,300	1,100	...	2,000	700	...
34.—OTHER PUBLIC WORKS	96,018	90,700	88,000	...	2,700	102,100	14,100	...
35.—ARMY	3,997,482	4,025,000	3,969,200	...	55,800	4,045,200	76,000	...
MILITARY OPERATIONS IN AF- GHANISTAN	13,003	...	...	...	...	...	...	...
MILITARY OPERATIONS IN EGYPT . . . . .	...	...	118,000	118,000	...	...	...	118,000
TOTAL	9,500,459	9,276,700	9,391,700	115,000	...	9,326,900	...	64,800
<i>Expenditure on Productive Public Works.</i>								
1.—INTEREST	352,852	342,000	348,100	6,100	...	301,600	...	46,500
32.—RAILWAYS (GUARANTEED)	3,314,796	3,278,000	3,294,500	16,500	...	3,296,000	1,500	...
E. I. RAILWAY	1,239,446	1,219,300	1,217,400	...	1,900	1,207,600	...	9,800
33.—IRRIGATION (MADRAS IRRIGATION AND CANAL COMPANY)	193	50,200	200	...	50,000	...	...	200
TOTAL	4,907,287	4,889,500	4,860,200	...	29,300	4,805,200	...	55,000
TOTAL	14,407,746	14,166,200	14,251,900	85,700	...	14,132,100	...	119,800
37.—PRODUCTIVE PUBLIC WORKS—								
STATE RAILWAYS	439,325	550,000	372,000	...	178,000	812,000	440,000	...
DO. DO. E. I. RAILWAYS	586,300	...	450,000	450,000	...	...	...	450,000
IRRIGATION AND NAVIGATION . . . . .	...	...	1,763,500	1,763,500	...	22,600	...	1,740,900
TOTAL, PRODUCTIVE PUBLIC WORKS, CAPITAL	1,025,625	550,000	2,585,500	2,035,500	...	834,600	...	1,750,900

J. WESTLAND,
Comptroller General.D. BARBOUR,
Secretary to the Government of India.
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VII.—RECEIPTS AND DISBURSEMENTS AT THE TREASURIES

RECEIPTS.	ACCOUNTS, 1881-82.	BUDGET ESTIMATES, 1882-83.	REVISED ESTIMATES, 1882-83.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1883-84.	BUDGET ESTIMATES, 1883-84, COMPARED WITH REVISED ESTIMATES, 1882-83.	
							INCREASE.	DECREASE.
	£	£	£	£	£	£	£	£
I.—IMPERIAL REVENUE	71,323,547	66,240,000	67,424,700	1,184,700	...	67,430,900	6,200	...
II.—PUBLIC DEBT*	3,000,432	...	2,685,300	2,685,300	...	2,600,000	...	85,300
III.—TREASURY NOTES AND SERVICE FUNDS	1,061,868	1,087,000	1,140,000	53,000	...	1,031,900	...	108,100
IV.—SAVINGS BANKS' DEPOSITS	1,661,191	1,635,000	1,791,800	156,800	...	1,766,100	...	25,700
V.—POLITICAL AND OTHER EXCLUDED FUNDS	730,360	623,000	660,700	37,700	...	619,300	...	41,400
VI.—PROVINCIAL AND LOCAL SURPLUS	1,521,019	...	18,300	18,300	...	14,700	...	3,600
VII.—DEPOSITS AND ADVANCES	18,459,663	19,143,000	21,136,500	1,993,500	...	17,904,200	...	3,232,300
VIII.—LOANS TO MUNICIPALITIES, NATIVE STATES, &c.	392,345	210,000	231,700	21,700	...	195,500	...	36,200
IX.—GUARANTEED RAILWAY CAPITAL	1,452,956	1,674,000	1,742,900	68,900	...	1,678,600	...	64,300
X.—MONEY ORDERS	5,733,515	5,602,000	6,532,800	930,800	...	6,964,600	431,800	...
XI.—REMITTANCES IN INDIA	14,800,297	13,082,000	21,126,000	8,044,000	...	19,754,100	...	1,371,900
XIII.—REMITTANCES BETWEEN INDIA AND ENGLAND	1,551,109	1,722,000	1,330,300	...	391,700	1,440,800	110,500	...
TOTAL	121,688,302	111,018,000	125,821,000	14,803,000	...	121,400,700	...	4,420,300
BALANCE	13,371,101	14,199,651	14,522,913	323,262	...	13,840,013	...	682,900
GRAND TOTAL	135,059,403	125,217,651	140,343,913	15,126,262	...	135,240,713	...	5,103,200

* The Estimates in this Statement of the amounts to be supplied to the Home Treasury by Bills in 1883-84 are the best that can be made. Secretary of State will ratify.

Abstract of the above showing how

ACCOUNTS, 1881-82.			REVISED ESTIMATES, 1882-83.		
	£		£	£	
SURPLUS OF IMPERIAL REVENUE	12,034,617	SECRETARY OF STATE'S BILLS PAID	18,336,997	SURPLUS OF IMPERIAL REVENUE	11,227,300
PUBLIC DEBT	2,795,045			PUBLIC DEBT	2,042,300
TREASURY NOTES AND SERVICE FUNDS	233,129			TREASURY NOTES AND SERVICE FUNDS	202,600
SAVINGS BANKS' DEPOSITS	98,988			SAVINGS BANKS' DEPOSITS	410,000
POLITICAL AND OTHER EXCLUDED FUNDS	25,611	BALANCE INCREASED	1,151,812	DEPOSITS AND ADVANCES	1,315,000
SURPLUS OF PROVINCIAL AND LOCAL REVENUE	1,519,792			LOANS TO MUNICIPALITIES, NATIVE STATES, &c.	105,000
DEPOSITS AND ADVANCES	111,702			MONEY ORDERS	5,000
LOANS TO MUNICIPALITIES, NATIVE STATES, &c.	195,183			REMITTANCES	1,304,000
MONEY ORDERS	19,375			BALANCE REDUCED	682,900
SECRETARY OF STATE'S BILLS DRAWN					
REMITTANCES	2,105,252				
GUARANTEED RAILWAY CAPITAL	350,115				
TOTAL	10,488,809	TOTAL	19,488,809	TOTAL	17,472,100

FORT WILLIAM;
DEPT. OF FINANCE AND COMMERCE,
The 15th March 1883.

E. W. KELLNER,
Deputy Comptroller General.

THE GOVERNMENT OF INDIA IN INDIA.

DISBURSEMENTS.	ACCOUNTS, 1881-82.	BUDGET ESTIMATES, 1882-83.	REVISED ESTIMATES, 1882-83.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1883-84.	BUDGET ESTIMATE, 1883-84, COMPARED WITH REVISED ESTIMATES, 1882-83.	
							Increase.	Decrease.
	£	£	£	£	£	£	£	£
1.—IMPERIAL EXPENDITURE .	59,288,930	54,707,800	56,197,400	1,489,600	...	56,047,600	...	149,800
2.—PUBLIC DEBT	205,387	590,000	643,000	53,000	...	30,000	...	613,000
3.—TREASURY NOTES AND SER- VICE FUNDS	828,739	826,500	847,100	20,600	...	791,700	...	55,400
4.—SAVING BANKS' DEPOSITS .	1,562,203	1,385,000	1,381,200	...	3,800	1,415,300	34,100	...
5.—POLITICAL AND OTHER EX- CLUDED FUNDS	704,749	580,000	688,400	108,400	...	620,800	...	67,600
6.—PROVINCIAL AND LOCAL DEFICITS	1,227	1,990,000	1,543,700	...	446,300	1,514,000	...	29,700
7.—DEPOSITS AND ADVANCES .	18,347,961	17,846,000	19,820,900	1,974,900	...	17,488,600	...	2,332,300
8.—LOANS TO MUNICIPALITIES, NATIVE STATES, &c. . .	197,162	125,000	126,500	1,500	...	140,700	14,200	...
9.—GUARANTEED RAILWAY CA- PITAL	1,102,841	1,901,000	2,193,900	292,900	...	2,083,300	...	110,600
10.—MONEY ORDERS	5,714,140	5,584,000	6,532,300	948,300	...	6,947,100	414,800	...
11.—REMITTANCES IN INDIA .	13,913,485	13,091,000	20,649,700	7,558,700	...	19,817,100	...	832,600
12.—SECRETARY OF STATE'S BILLS PAID	18,336,997	15,342,000	15,468,000	126,000	...	16,300,000	832,000	...
13.—REMITTANCES BETWEEN INDIA AND ENGLAND	332,669	401,000	411,800	10,800	...	347,800	...	64,000
TOTAL	120,536,490	114,369,300	126,503,900	12,134,600	...	123,544,000	...	2,959,900
BALANCE	14,522,913	10,848,351	13,840,013	2,991,662	...	11,696,713	...	2,143,300
GRAND TOTAL	135,059,403	125,217,651	140,343,913	15,126,262	...	135,240,713	...	5,103,200

made; but they are subject to modification as the year goes on; the Government must not be understood to pledge itself that the Bills the exact amount stated.

Ways and Means are provided.

MATES, 1882-83.		BUDGET ESTIMATES, 1883-84.	
	£		£
POLITICAL AND OTHER EX- CLUDED FUNDS	27,700	SURPLUS OF IMPERIAL RE- VENUE	11,383,300
DEPOSITS AND ADVANCES .		PUBLIC DEBT	2,570,000
DEFICIT OF PROVINCIAL AND LOCAL REVENUE	1,525,400	TREASURY NOTES AND SER- VICE FUNDS	240,200
GUARANTEED RAILWAY CA- PITAL	451,000	SAVINGS BANKS' DEPOSITS .	350,800
SECRETARY OF STATE'S BILLS PAID	15,468,000	DEPOSITS AND ADVANCES .	415,600
		LOANS TO MUNICIPALITIES, NATIVE STATES, &c. . .	54,800
		REMITTANCES	1,030,000
		MONEY ORDERS	17,500
		BALANCE REDUCED . . .	2,143,300
TOTAL	17,472,100	TOTAL	18,205,500
		TOTAL	18,205,500

J. WESTLAND,
Comptroller General.

D. BARBOUR,
Secretary to the Government of India.

VIII.—RECEIPTS AND DISBURSEMENTS AT THE HOME

RECEIPTS.	ACCOUNTS, 1881-82.	BUDGET ESTIMATES, 1882-83.	REVISED ESTIMATES, 1882-83.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1883-84.	BUDGET ESTIMATES, 1883-84, COMPARED WITH THE REVISED ESTIMATES, 1882-83.	
							Increase.	Decrease.
	£	£	£	£	£	£	£	£
I.—PUBLIC REVENUE	2,670,058	219,000	825,500	606,500	...	220,300	...	605,200
II.—PUBLIC DEBT*	2,455,647	1,950,000	6,700,000	4,750,000	...	...	...	6,700,000
III.—SERVICE FUNDS	4,035	4,000	4,000	...	...	4,100	100	...
VI.—DEPOSITS AND ADVANCES . .	22,498	503,000	504,900	1,900	...	503,000	...	1,900
IX.—GUARANTEED RAILWAY CAPITAL	596,916	1,055,000	3,184,200	2,129,200	...	980,000	...	2,204,200
XII.—SECRETARY OF STATE'S BILLS DRAWN	18,412,429	15,342,000	15,042,000	...	300,000	16,300,000	1,258,000	...
XIII.—REMITTANCES BETWEEN INDIA AND ENGLAND	323,759	348,000	387,300	39,300	...	322,500	...	64,800
TOTAL	24,485,342	19,421,000	26,647,900	7,226,900	...	18,329,900	...	8,318,000
BALANCE	4,127,749	3,051,349	2,620,909	...	430,440	3,037,109	416,200	...
GRAND TOTAL	28,613,091	22,472,349	29,268,809	6,796,460	...	21,367,009	...	7,901,800

*The Estimates in this Statement of the amount to be supplied to the Home Treasury by bills in 1883-84 and of the Debt transactions are the that the Secretary of State will raise by Bills the exact amount stated.

Abstract of the above showing how the

ACCOUNTS, 1881-82.		REVISED ESTI	
£	£	£	£
SERVICE FUNDS	3,476	DEFICIT OF REVENUE	12,763,313
SECRETARY OF STATE'S BILLS DRAWN	18,412,429	NET PUBLIC DEBT	3,261,680
BALANCE REDUCED	1,506,840	NET DEPOSITS AND ADVANCES	1,798,074
		NET GUARANTEED RAILWAY CAPITAL	852,529
		NET REMITTANCES BETWEEN INDIA AND ENGLAND	1,247,149
TOTAL	19,922,745	TOTAL	19,922,745
		SERVICE FUNDS	3,400
		NET PUBLIC DEBT	426,600
		NET DEPOSITS AND AD- VANCES	500,000
		GUARANTEED RAILWAY CAPI- TAL	1,543,000
		SECRETARY OF STATE'S BILLS DRAWN	15,042,000
		TOTAL	17,515,000

FORT WILLIAM;
DEPT. OF FINANCE AND COMMERCE,
The 15th March 1883.

E. W. KELLNER,
Deputy Comptroller General.

TREASURY OF THE GOVERNMENT OF INDIA.

DISBURSEMENTS.	ACCOUNTS, 1881-82.	BUDGET ESTIMATES, 1882-83.	REVISED ESTIMATES, 1882-83.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1883-84.	BUDGET ESTIMATES, 1883-84, COMPARED WITH THE REVISED ESTIMATES, 1882-83.	
							Increase.	Decrease.
	£	£	£	£	£	£	£	£
1.—PUBLIC EXPENDITURE	15,433,371	14,716,200	16,837,400	2,121,200	...	14,966,700	...	1,870,700
2.—PUBLIC DEBT	5,717,328	2,548,000	6,273,400	3,725,400	...	510,000	...	5,763,400
3.—SERVICE FUNDS	558	500	600	100	...	700	100	...
7.—DEPOSITS AND ADVANCES	1,820,572	3,000	4,900	1,900	...	3,000	...	1,900
9.—GUARANTEED RAILWAY CAPITAL	1,449,445	1,370,000	1,641,200	271,200	...	1,812,000	170,800	...
13.—REMITTANCES BETWEEN INDIA AND ENGLAND	1,570,908	1,688,000	1,474,200	...	213,800	1,761,000	286,800	...
TOTAL	25,992,182	20,325,700	26,231,700	5,906,000	...	19,053,400	...	7,178,300
BALANCE	2,620,909	2,146,649	3,037,109	890,460	...	2,313,609	...	723,500
GRAND TOTAL	28,613,091	22,472,349	29,268,809	6,796,460	...	21,367,009	...	7,901,800

best that can now be made; but they are subject to modification as the year goes on; the Government must not be understood to pledge itself or that the debt transactions will be carried out as estimated.

Ways and Means are provided.

MATES, 1882-83.		BUDGET ESTIMATES, 1883-84.			
	£		£		
DEFICIT OF REVENUE	16,011,900	SERVICE FUNDS	3,400	DEFICIT OF REVENUE	14,746,400
		NET DEPOSITS AND ADVAN- CES	500,000	NET PUBLIC DEBT	510,000
NET MISCELLANEOUS REMIT- TANCES BETWEEN INDIA AND ENGLAND	1,086,900	SECRETARY OF STATE'S BILLS DRAWN	16,300,000	GUARANTEED RAILWAY CAPITAL	832,000
BALANCE INCREASED	416,200	BALANCE REDUCED	723,500	NET MISCELLANEOUS RE- MITTANCES BETWEEN INDIA AND ENGLAND	1,438,500
TOTAL	17,515,000	TOTAL	17,526,900	TOTAL	17,526,900

J. WESTLAND,
Comptroller General.

D. BARBOUR,
Secretary to the Government of India.

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IX.—CLOSING BALANCES OF THE PROVINCIAL GOVERNMENTS.

	ACTUALS, 1881-82.			REGULAR ESTIMATE, 1882-83.			BUDGET ESTIMATE, 1883-84.		
	Provincial.	Local.	TOTAL.	Provincial.	Local.	TOTAL.	Provincial.	Local.	TOTAL.
INDIA, GENERAL	£	£	£	£	£	£	£	£	£
	...	5,364	5,364	...	3,100	3,100	...	900	900
CENTRAL PROVINCES	161,603	37,151	198,754	186,400	30,700	217,100	207,000	24,800	231,800
BRITISH BURMA	350,962	90,523	441,485	246,700	56,300	303,000	14,200	2,600	16,800
ASSAM	103,590	...	103,590	92,300	...	92,300	50,300	...	50,300
BENGAL	754,301	159,609	913,910	248,400	130,400	378,800	67,800	38,600	106,400
N. W. PROVINCES AND OUDH	1,334,174	23,451	1,357,625	980,900	...	980,900	246,200	...	246,200
PUNJAB	296,293	113,560	409,853	196,200	121,000	317,200	173,300	122,100	295,400
MADRAS	174,337	513,922	688,259	254,500	415,000	669,500	232,500	313,600	546,100
BOMBAY	566,786	165,917	732,703	259,000	125,300	384,300	300,900	72,100	373,000
TOTAL	3,742,046	1,109,497	4,851,543	2,464,400	881,800	3,346,200	1,292,200	574,700	1,866,900

FORT WILLIAM;
DEPT. OF FINANCE AND COMMERCE,
The 15th March 1883.

E. W. KELLNER,
Deputy Comptroller General.

J. WESTLAND,
Comptroller General.

D. BARBOUR,
Secretary to the Government of India.

STATEMENT SHOWING THE NET REVENUE AND EXPENDITURE OF INDIA.

In thousands of Conventional £

REVENUE.	1881-82.		1882-83.		1883-84.	
	ACTUALS.	BUDGET.	REVISED.	BUDGET.	REVISED.	BUDGET.
Land Revenue	18,944	18,319	18,645	18,581	£	£
Assessed Taxes	524	523	512	509		1,555
Customs	2,166	1,018	1,109	1,111		2,658
Salt	6,890	5,410	5,029	5,621		2,479
Opium	7,805	7,250	7,217	7,035		994
Excise	3,330	3,232	3,320	3,529		168
Stamps	3,271	3,223	3,391	3,324		
Registration	105	98	101	94		
Forest	317	228	335	259		
Tributes and Contributions, Mint and Miscellaneous, less Refunds and Drawbacks	374	224	326	386		
Provincial Rates	2,842	2,600	2,617	2,637		
Provincial and Local Adjustments, Ordinary	—1,520	1,990	1,525	1,499		
TOTAL NET REVENUE	45,048	44,115	44,827	44,585		
EXPENDITURE.						
Administration	1,494	1,594	1,578	1,555		
Law and Justice	2,507	2,688	2,507	2,658		
Police	2,306	2,387	2,400	2,479		
Education	889	972	934	994		
Ecclesiastical	102	103	164	168		
Minor Departments, Marine, Medical, Stationery and Printing— Post Office and Telegraph	2,242	2,175	2,143	2,207		
Political, and Allowances, &c., under Treaties	2,526	2,459	2,441	2,432		
Furlough and Superannuation, &c., Allowances	2,049	2,028	2,090	2,104		
ARMY— Ordinary	16,054	15,260	15,186	15,198		
War and Frontier Railways						
English Contribution for Afghan War	—790	...	1,078	...		
Do. for War in Egypt				500		
Famine Relief and Insurance	1,500	1,500	1,500	1,500		
Interest, exclusive of that for Productive Public Works	3,661	3,724	3,762	3,613		
Loss by Exchange	3,557	2,775	3,116	3,548		
Public Works, Ordinary	5,441	6,591†	6,260	6,191†		
PRODUCTIVE PUBLIC WORKS— Actuals, 1881-82.	43,598	44,226	45,219	44,647		
Budget Estimate, 1883-84.						
+ Land & other Receipts	—1,133	—396	—452	—519		
—Interest and charges						
TOTAL NET EXPENDITURE	42,465	43,830	44,767	44,128		
Surplus	2,583	285	60	457		
TOTAL	45,048	44,115	44,827	44,585		

N. B.—The figures of this Statement are not the same as those of the Net Statement in the New Form (page 65), as the two statements are not made up in precisely the same manner.

† Includes 22½ in Budget 1882-83 and 67 in 1883-84 for Frontier Railways.

FORT WILLIAM;

DEPT. OF FINANCE AND COMMERCE,

The 15th March 1883.

E. W. KELLNER,

Deputy Comptroller General.

J. WESTLAND,

Comptroller General.

D. BARBOUR,

Secretary to the Government of India.

APPENDIX III.

ACCOUNTS AND ESTIMATES. (NEW CLASSIFICATION.)

Accounts	. 1871-72 to 1881-82.
Estimates	. 1882-83 & 1883-84.

CONTENTS.

	PAGES
General Statement	530 & 531
Details of Revenue	532 & 533
Details of Expenditure	534—537

N.B.—The Provincial and Local Revenue and Expenditure are incorporated in these figures. In the actual accounts they were not incorporated till 1877-78, being represented only by a net entry against "Provincial Services."

General Statement of Revenue and

	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.
Revenue—	£	£	£	£	£
Principal Heads of Revenue—					
Land Revenue	20,531,719	21,375,076	21,060,274	21,332,176	21,540,480
Opium	9,253,859	8,684,691	8,324,879	8,556,629	8,471,428
Salt	5,967,619	6,167,032	6,152,977	6,229,396	6,245,555
Stamps	2,476,333	2,610,025	2,699,936	2,758,042	2,835,361
Excise	2,370,501	2,324,915	2,287,680	2,347,274	2,494,338
Other Heads	6,487,647	6,660,177	6,095,900	6,083,870	6,297,708
TOTAL PRINCIPAL HEADS	47,087,678	47,821,916	46,621,646	47,307,387	47,884,872
Post Office, Telegraph, and Mint	1,145,521	884,650	1,005,641	1,185,319	1,185,280
Receipts by Civil Departments	1,295,071	1,240,808	1,314,381	1,332,733	1,288,369
Miscellaneous	1,776,034	1,798,903	2,305,285	2,749,672	3,032,308
Revenue from Productive Public Works	3,567,947	3,288,171	4,116,656	4,764,850	5,047,543
Receipts on account of Public Works not classified as Productive	635,557	609,728	675,661	588,161	602,975
Receipts by Military Departments	944,420	906,810	1,011,039	988,838	1,045,612
TOTAL REVENUE	56,452,228	56,550,986	57,050,309	58,916,960	60,086,956
Expenditure—					
Interest	5,966,299	5,857,458	5,789,821	5,412,181	5,564,515
Direct Demands on the Revenues	6,957,413	7,336,398	7,503,649	7,947,683	7,978,278
Post Office, Telegraph, and Mint	1,270,888	1,335,027	1,372,646	1,449,104	1,501,634
Salaries and Expenses of Civil Depts.	9,565,175	9,695,291	9,879,157	10,218,677	10,480,423
Miscellaneous Civil Charges	3,176,603	3,538,240	3,754,095	3,528,206	4,056,975
Famine Relief and Insurance . . . . .	...	...	3,864,706	2,242,922	601,966
Expenditure on Productive Public Works (Revenue Account).	4,956,994	5,450,953	5,547,790	5,837,913	5,732,115
Expenditure on Public Works not classed as Productive	4,832,340	4,885,628	5,500,302	5,961,122	6,272,468
Army Services	15,678,112	15,503,612	15,228,429	15,375,159	15,308,460
Exchange on Transactions with London	433,095	694,846	882,718	785,820	1,355,861
TOTAL	52,836,919	54,297,453	59,323,313	58,758,787	58,852,692
Add—					
Provincial Surpluses, that is, Allotments to Provincial Governments, unspent by them	491,132	487,861	8,196	89,538	10,065
Deduct—					
Provincial Deficits, that is, Portion of Pro- vincial Expenditure defrayed from Pro- vincial Balances . . . . .	...	...	—473,532	—250,382	—444,746
TOTAL EXPENDITURE CHARGED AGAINST REVENUE	53,328,051	54,785,314	58,857,977	58,597,943	58,418,011
Surplus (+) or deficit (—) on Revenue Account	+ 3,124,177	+ 1,765,672	—1,807,668	+ 319,017	+ 1,668,945
Expenditure on Productive Public Works, Capital Account	1,628,474	2,184,569	3,553,307	4,249,571	4,270,629

FORT WILLIAM;
DEPT. OF FINANCE AND COMMERCE,
The 15th March 1883.

E. W. KELLNER,
Deputy Comptroller General

Expenditure, 1871-72 to 1883-84.

1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	REVISED ESTIMATE, 1882-83.	BUDGET ESTIMATE, 1883-84.
£	£	£	£	£	£	£	£
19,891,491	20,047,514	22,323,868	21,861,150	21,112,995	21,948,022	21,700,400	21,792,700
9,122,460	9,182,722	9,399,401	10,319,162	10,480,051	9,862,444	9,561,800	9,200,000
6,305,869	6,461,225	6,941,120	7,266,413	7,115,988	7,375,620	6,128,700	6,167,000
2,838,628	2,993,483	3,110,540	3,193,739	3,250,581	3,381,372	3,411,600	3,427,200
2,523,986	2,458,029	2,619,349	2,838,021	3,135,226	3,427,274	3,615,900	3,623,300
5,939,963	6,569,721	7,441,770	7,596,160	7,607,461	7,659,729	6,376,500	6,383,900
46,622,397	47,712,694	51,836,048	53,074,645	52,702,302	53,654,461	50,794,900	50,594,100
1,397,546	1,652,720	1,510,835	1,740,493	1,647,305	1,489,699	1,652,800	1,670,000
1,298,731	1,397,945	1,385,568	1,439,771	1,468,150	1,513,083	1,434,200	1,402,300
1,818,728	1,699,558	1,691,165	1,666,580	1,985,882	1,707,226	1,365,000	1,269,500
6,004,706	7,669,767	6,927,224	8,446,704	9,381,786	10,782,063	10,369,500	10,607,600
659,077	920,131	739,695	696,133	745,221	727,799	771,500	864,700
925,473	869,981	974,781	1,079,982	4,221,734	3,821,475	1,526,000	865,800
58,726,658	61,922,796	65,065,316	68,144,308	72,152,380	73,695,806	67,913,900	67,274,000
4,907,443	5,031,136	4,954,021	4,972,944	4,083,168	4,558,100	4,450,500	4,264,000
8,498,949	8,390,633	7,614,921	7,964,595	8,168,987	8,220,111	8,735,500	8,634,300
1,522,464	1,557,306	1,608,108	1,691,326	1,765,957	1,771,662	1,932,200	2,039,800
10,530,339	10,373,610	10,359,391	10,379,383	10,567,617	11,038,504	11,000,900	11,153,600
3,767,361	3,771,811	3,796,550	3,871,018	3,823,194	4,044,532	3,905,100	3,968,100
2,145,431	5,345,985	313,420	103,990	34,469	1,500,000	1,500,000	1,500,000
6,764,784	7,374,812	8,174,923	8,724,361	9,259,437	9,649,005	9,917,100	10,088,400
5,046,302	5,058,105	5,176,012	6,367,076	7,392,718	6,393,531	7,313,300	7,056,100
15,792,112	16,639,761	17,092,488	21,712,862	28,086,202	18,861,142	17,509,300	16,064,000
2,059,311	1,554,922	3,225,831	2,926,403	2,716,809	3,556,700	3,115,600	3,548,000
61,034,496	65,098,081	62,315,665	68,713,958	75,898,558	69,593,287	69,379,500	68,316,300
238,961	393,458	716,378	633,077	352,620	1,521,019	18,300	14,700
—364,021	—25,656	—973	—19,778	—54,659	—1,227	—1,543,700	—1,514,000
60,909,436	65,465,883	63,031,070	69,327,257	76,196,519	71,113,079	67,854,100	66,817,000
2,182,778	—3,543,087	+2,034,246	—1,182,949	—4,044,139	+2,582,727	+59,800	+457,000
3,809,284	4,791,052	4,381,898	13,095,192	3,656,505	3,311,423	4,844,400	3,820,100

J. WESTLAND,
Comptroller General.

D. BARBOUR,
Secretary to the Government of India.

Details of Revenue

	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.
	£	£	£	£	£
Principal Heads of Revenue—					
I.—Land Revenue	20,531,719	21,375,076	21,060,274	21,332,176	21,540,480
II.—Opium	9,253,859	8,684,691	8,324,879	8,556,629	8,471,425
III.—Salt	5,967,619	6,167,032	6,152,977	6,229,396	6,245,555
IV.—Stamps	2,476,333	2,610,025	2,699,936	2,758,042	2,835,368
V.—Excise	2,370,501	2,324,915	2,287,680	2,347,274	2,494,339
VI.—Provincial Rates	1,636,635	1,893,398	1,834,532	1,872,938	1,947,255
VII.—Customs	2,579,437	2,657,878	2,636,450	2,682,233	2,724,426
VIII.—Assessed Taxes	851,917	601,473	34,483	20,191	14,642
IX.—Forest	517,664	588,002	639,513	598,367	697,543
X.—Registration	157,958	177,961	182,378	185,169	187,651
XI.—Tributes from Native States	744,036	741,465	768,544	724,972	726,188
TOTAL	47,087,678	47,821,916	46,621,646	47,307,387	47,884,872
Post Office, Telegraph, and Mint—					
XII.—Post Office	821,003	580,587	688,459	739,819	765,751
XIII.—Telegraph	228,368	249,802	250,638	286,479	309,040
XIV.—Mint	96,150	54,261	66,544	159,021	110,489
TOTAL	1,145,521	884,650	1,005,641	1,185,319	1,185,280
Receipts by Civil Departments—					
XV.—Law and Justice	558,682	594,695	626,837	606,876	593,805
XVI.—Police	350,185	235,757	238,538	207,980	234,736
XVII.—Marine	196,894	208,943	236,332	302,067	230,432
XVIII.—Education	157,333	148,390	150,806	141,431	147,140
XXIV.—Medical	22,943	32,088	38,344	45,575	34,694
XX.—Scientific and other Minor Depts.	9,034	20,935	23,524	28,804	47,562
TOTAL	1,295,071	1,240,808	1,314,381	1,332,733	1,288,369
Miscellaneous—					
XXI.—Interest	371,477	519,081	467,509	559,416	578,223
XXII.—Receipts in aid of Superans., &c.	685,503	590,436	701,581	702,881	752,671
XXIII.—Stationery and Printing	17,259	31,732	54,938	49,484	59,135
XXIV.—Miscellaneous	701,795	657,654	1,081,257	1,437,891	1,642,276
TOTAL	1,776,034	1,798,903	2,305,285	2,749,672	3,032,305
Revenue from Productive Public Works—					
XXV.—State Railways (Gross Earnings)	3,766	16,533	39,914	164,865	293,393
XXVI.—Guaranteed and Subsidized Railways (Net Traffic Receipts)	1,584,971	1,207,859	1,591,894	1,959,659	2,452,481
XXVII.—E. I. Ry. (Net Traffic Receipts)	1,607,293	1,656,077	2,024,527	2,171,905	1,807,729
XXVIII.—Irrign. & Navign. (Direct Receipts)	380,122	414,287	470,956	475,455	511,705
XXIX.—Madras Irrigation and Canal Company (Net Traffic Receipts)	—8,205	—6,585	—10,635	—7,034	—17,765
XXX.—Portion of Land Revenue due to Irrigation (a) . . . . .	...	...	...	...	...
TOTAL	3,567,947	3,288,171	4,116,656	4,764,850	5,047,543
Receipts on account of Public Works not classed as Productive—					
XXXI.—State Railways . . . . .	...	...	...	...	...
XXXII.—Subsidized Railways . . . . .	...	...	...	...	...
XXXIII.—Irrigation and Navigation	98,811	68,523	71,736	60,963	81,069
XXXIV.—Military Works (b). . . . .	...	16,939	17,303	16,675	16,478
XXXV.—Civil Buildings, Roads, and Services	536,746	524,266	586,622	510,523	505,428
TOTAL	635,557	609,728	675,661	588,161	602,975
Receipts by Military Departments—					
XXXVI.—Army	944,420	906,810	1,011,039	988,838	1,045,612
XXXVII.—Mily. Oprtns. in Afghanistan & Egypt . . . . .	...	...	...	...	...
TOTAL	944,420	906,810	1,011,039	988,838	1,045,612
TOTAL REVENUES	56,452,228	56,550,986	57,050,309	58,916,960	60,086,956

(a) Not separately stated till 1879.

(b) The figure for 1871-72 is not stated separately from

1871-72 to 1883-84.

1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	REVISED ESTIMATE, 1882-83.	BUDGET ESTIMATE, 1883-84.
£	£	£	£	£	£	£	£
10,891,491	20,047,514	22,323,868	21,861,150	21,112,995	21,948,022	21,700,400	21,792,700
9,122,460	9,182,722	9,399,401	10,319,162	10,480,051	9,862,444	9,561,800	9,200,000
6,305,869	6,461,225	6,941,120	7,266,413	7,115,988	7,375,620	6,128,700	6,167,000
2,838,628	2,993,483	3,110,540	3,193,739	3,250,581	3,381,372	3,411,600	3,427,200
2,523,986	2,458,029	2,619,349	2,838,021	3,135,226	3,427,274	3,615,900	3,623,300
1,930,325	2,255,937	2,638,835	2,882,125	2,776,370	2,895,490	2,668,400	2,688,200
2,484,448	2,624,123	2,326,561	2,280,793	2,539,612	2,361,388	1,265,300	1,255,100
14,585	101,682	900,920	785,318	558,720	536,829	525,900	523,400
616,468	678,699	605,433	676,234	709,320	874,435	921,600	935,800
199,253	234,160	266,361	269,239	281,230	284,714	285,400	280,400
694,934	675,120	703,660	702,451	742,209	706,873	709,900	701,000
46,622,397	47,712,694	51,836,048	53,074,645	52,702,302	53,654,461	50,794,900	50,594,100
797,465	850,431	911,806	1,004,372	1,018,653	949,907	979,600	1,010,900
341,227	358,430	426,694	505,552	539,087	469,208	521,000	557,100
258,854	443,859	172,335	230,569	89,565	70,584	152,200	102,000
1,397,546	1,652,720	1,510,835	1,740,493	1,647,305	1,489,699	1,652,800	1,670,000
609,033	618,388	647,131	658,902	687,764	677,454	662,000	645,000
216,856	255,254	211,108	227,657	241,769	248,005	227,200	226,200
233,179	231,538	250,595	258,187	246,519	237,876	211,600	207,100
150,056	152,990	147,425	139,414	170,238	189,292	199,800	204,900
36,677	37,982	44,332	56,329	43,368	39,507	48,500	48,600
52,930	101,793	84,977	99,282	78,492	120,949	85,100	70,500
1,298,731	1,397,945	1,385,568	1,439,771	1,468,150	1,513,083	1,434,200	1,402,300
542,699	534,243	628,367	748,050	875,679	896,904	688,000	651,000
611,205	601,611	667,485	525,141	315,999	356,273	293,300	293,200
50,024	35,381	47,096	56,019	62,462	57,811	57,600	57,200
614,800	528,323	348,217	337,370	731,742	396,238	326,100	268,100
1,818,728	1,699,558	1,691,165	1,666,580	1,985,882	1,707,226	1,365,000	1,269,500
406,633	582,077	976,828	1,548,728	2,269,135	2,556,542	2,583,000	2,730,500
2,641,762	3,627,968	2,709,998	2,476,347	2,894,653	3,615,479	3,530,000	3,539,000
2,445,879	2,965,491	2,491,308	3,095,391	2,789,185	3,261,857	2,845,200	2,907,200
513,661	502,981	613,270	708,041	639,144	865,799	884,700	885,400
—3,229	—8,750	+8,886	+15,799	—7,650	—8,834	—5,400	...
...	...	126,934	602,398	797,319	491,220	532,000	545,500
6,004,706	7,669,767	6,927,224	8,446,704	9,381,786	10,782,063	10,369,500	10,607,600
...	...	...	...	...	...	123,100	191,900
...	...	...	...	...	2,290	3,700	11,000
88,809	166,104	168,619	193,067	197,908	131,239	131,900	141,300
39,251	39,237	39,554	38,255	36,727	50,298	42,100	39,200
531,017	714,790	531,522	464,811	510,586	543,972	470,700	481,300
659,077	920,131	739,695	696,133	745,221	727,799	771,500	864,700
925,473	869,981	974,781	1,029,483	924,127	1,161,707	986,000	865,800
...	...	...	(c) 50,499	(c) 3,297,607	(c) 2,659,768	(d) 540,000	...
925,473	869,981	974,781	1,079,982	4,221,734	3,821,475	1,526,000	865,800
58,726,658	61,922,796	65,065,316	68,144,308	72,152,380	73,695,806	67,913,900	67,274,000

"Civil Buildings and Roads;" in the next four years the figure for "India, General" alone can be thus separately stated. (c) Afghanistan. (d) Egypt.

J. WESTLAND,
Comptroller General.

D. BARBOUR,
Secretary to the Government of India.

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Details of Expenditure.

	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.
	£	£	£	£	£
Interest—					
1.—Interest on Ordinary Debt excluding that charged to Productive Public Works	5,483,518	5,301,669	5,248,820	5,032,487	5,178,108
2.—Interest on Deposits	482,781	555,789	541,001	379,694	386,407
TOTAL	5,966,299	5,857,458	5,789,821	5,412,181	5,564,515
Direct Demands on the Revenues—					
3.—Refunds and Drawbacks	287,847	345,234	349,105	368,591	415,212
4.—Assignments and Compensations	843,767	886,299	868,175	888,606	894,593
Charges in respect of Collection, viz.:—					
5.—Land Revenue	2,808,015	2,824,546	2,866,599	2,865,172	2,950,885
6.—Opium (including cost of Protn.)	1,596,646	1,814,268	2,001,280	2,341,546	2,218,565
7.—Salt (including cost of Protn.)	478,244	477,741	479,636	403,714	508,661
8.—Stamps	103,779	92,101	88,840	125,470	106,436
9.—Excise	139,589	134,045	98,444	91,916	87,226
10.—Provincial Rates	11,964	47,958	37,085	41,292	52,735
11.—Customs	187,287	183,031	180,767	187,124	187,695
12.—Assessed Taxes	29,976	13,458	2,232	14	10
13.—Forest	359,451	400,186	403,447	444,021	419,811
14.—Registration	110,848	117,531	122,039	130,217	136,449
TOTAL	6,957,413	7,336,398	7,503,649	7,947,683	7,978,278
Post Office, Telegraph, and Mint—					
15.—Post Office	737,103	765,842	883,181	884,467	903,384
16.—Telegraph	449,911	482,975	411,818	432,030	490,624
17.—Mint	83,874	86,210	77,647	132,607	107,626
TOTAL	1,270,888	1,335,027	1,372,646	1,449,104	1,501,634
Salaries and Expenses of Civil Depts.—					
18.—General Administration	1,471,542	1,474,371	1,517,572	1,550,751	1,639,132
19.—Law and Justice	2,819,738	2,818,426	2,960,811	3,039,334	3,063,800
20.—Police	2,537,835	2,421,189	2,437,029	2,442,786	2,469,005
21.—Marine (including River Navigation)	574,652	562,177	535,194	599,604	629,886
22.—Education	850,163	880,786	912,479	985,416	1,019,593
23.—Ecclesiastical	158,192	156,762	163,562	165,551	162,122
24.—Medical	532,221	593,478	620,486	657,320	670,172
25.—Political	316,104	392,300	366,756	404,595	439,443
26.—Scientific and other Minor Depts.	304,728	395,802	365,268	373,320	396,270
TOTAL	9,565,175	9,695,291	9,879,157	10,218,677	10,480,423
Miscellaneous Civil Charges—					
27.—Territorial and Political Pensions	880,743	863,591	988,525	849,762	819,131
28.—Civil Furlough & Absentee Allowances	173,029	156,059	258,464	216,704	229,199
29.—Superannuation Allowances & Pensions	1,453,849	1,576,674	1,523,307	1,780,209	1,940,387
30.—Stationery and Printing	212,566	242,037	257,613	261,344	262,266
31.—Miscellaneous	456,416	699,879	726,186	420,187	805,998
TOTAL	3,176,603	3,538,240	3,754,095	3,528,206	4,056,975
Famine Relief and Insurance—					
32.—Famine Relief . . . . .	...	...	3,864,706	2,242,922	601,966
33.—Protective Works, Railways . . . . .	...	...	...	...	...
34.—Protective Works, Irrigation . . . . .	...	...	...	...	...
35.—Reduction of Debt . . . . .	...	...	...	...	...
TOTAL . . . . .	...	...	3,864,706	2,242,922	601,966
Carried over	26,936,378	27,762,414	32,164,074	30,798,773	30,183,791

The Head "Refunds and Drawbacks" up to 1880-81 inclusive, contained the charges for refunds of "Receipts by Civil

FORT WILLIAM;
DEPT. OF FINANCE AND COMMERCE,
The 15th March 1883.E. W. KELLNER,
Deputy Comptroller-General.

71-72 to 1883-84.

1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	REVISED ESTIMATE, 1882-83.	BUDGET ESTIMATE, 1883-84.
£	£	£	£	£	£	£	£
4,512,722 394,721	4,672,450 358,686	4,575,069 378,952	4,590,482 382,462	3,669,195 413,973	4,024,116 533,984	3,988,100 462,400	3,823,600 440,400
4,907,443	5,031,136	4,954,021	4,972,944	4,083,168	4,558,100	4,450,500	4,264,000
356,795 870,418	348,709 825,726	406,562 1,023,386	368,606 1,115,592	469,206 1,215,013	272,370 1,194,440	384,200 1,241,700	195,900 1,246,100
2,898,647 2,841,647	2,943,057 2,661,266	2,960,010 1,698,730	2,937,185 2,067,492	2,983,679 2,028,757	3,003,792 2,057,335	3,055,900 2,344,900	3,211,700 2,165,300
488,987 96,266	546,173 102,673	404,743 115,452	340,687 114,324	363,537 107,465	486,209 110,623	499,400 120,900	546,300 103,000
91,409 52,130	99,350 65,762	87,839 64,431	111,413 47,866	95,404 46,435	96,886 53,226	95,700 50,900	94,400 51,100
202,174 919	207,611 692	200,417 37,617	201,280 29,886	198,927 21,237	195,110 13,074	156,600 13,800	143,700 14,000
458,099 141,458	439,938 149,676	454,934 160,800	465,056 165,208	465,976 173,351	557,645 179,401	586,700 184,800	676,500 186,300
8,498,949	8,390,633	7,614,921	7,964,595	8,168,987	8,220,111	8,735,500	8,634,300
918,736 473,127 130,601	964,077 461,146 132,083	1,033,327 470,790 103,991	1,145,552 451,143 94,631	1,175,505 497,834 92,618	1,147,935 536,201 87,526	1,186,700 656,700 88,800	1,222,800 741,600 75,400
1,522,464	1,557,306	1,608,108	1,691,326	1,765,957	1,771,662	1,932,200	2,039,800
1,493,419 3,130,832 2,512,980 699,542 1,004,162 163,837 668,627 505,318 351,622	1,493,217 3,168,434 2,483,257 542,200 1,003,321 158,039 689,617 469,072 366,453	1,487,852 3,297,064 2,419,119 548,703 978,254 155,200 669,059 448,793 355,347	1,492,280 3,280,822 2,495,549 530,133 967,029 156,012 668,746 430,571 358,241	1,532,056 3,203,613 2,524,198 551,586 998,468 158,638 666,735 531,183 401,140	1,494,356 3,232,741 2,553,861 623,398 1,078,490 162,136 683,185 649,346 560,991	1,577,700 3,272,700 2,631,500 545,700 1,133,900 163,600 697,700 511,400 466,700	1,554,900 3,346,700 2,708,000 515,400 1,200,100 167,600 722,700 442,400 495,800
10,530,339	10,373,610	10,359,391	10,379,383	10,567,617	11,038,504	11,001,000	11,153,600
802,125 235,990 1,799,645 454,166 475,435	820,367 237,362 1,884,550 441,939 387,593	803,098 231,561 1,997,327 471,470 293,094	699,043 215,092 2,196,551 418,464 341,868	683,760 223,741 2,150,553 485,010 280,130	682,328 222,642 2,182,327 565,884 391,351	688,000 216,500 2,167,000 494,400 339,200	743,400 226,500 2,171,300 462,000 364,900
3,767,361	3,771,811	3,796,550	3,871,018	3,823,194	4,044,532	3,905,100	3,968,100
2,145,431	5,345,985	313,420	103,990	34,469	34,849 614,551 135,449 715,151	25,600 — 127,100 271,300 1,330,200	12,500 1,012,500 343,300 131,700
2,145,431	5,345,985	313,420	103,990	34,469	1,500,000	1,500,000	1,500,000
1,371,987	34,470,481	28,646,411	28,983,256	28,443,392	31,132,909	31,524,200	31,559,800

Departments," and of "Miscellaneous Receipts" as well as for refunds of Receipts under the "Principal Heads of Revenue."

J. WESTLAND,
Comptroller General.D. BARBOUR,
Secretary to the Government of India.

Details of Expenditure

	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.
	£	£	£	£	£
Brought forward	26,936,378	27,762,414	32,164,074	30,798,773	30,183,773
Expenditure on Productive Public Works (Revenue Account)—					
36.—State Rys. (Working and Maintenance)	7,829	11,171	52,718	127,197	241,000
37.—Guaranteed and Subsidized Railways (Interest and Profits, &c.) (a)	3,138,393	3,269,467	3,269,276	3,214,192	3,325,500
38.—East Indian Railway (Interest and Profits, &c.) (a) (b)	1,524,581	1,578,286	1,584,961	1,877,034	1,603,900
39.—Irrigation and Navigation (Working and Maintenance)	234,990	541,082	590,137	568,978	511,000
40.—Madras Irrigation and Canal Company (Interest, &c.)	51,201	50,947	50,698	50,512	50,500
41.—Interest on Debt incurred for Productive Public Works (c)—					
Railways	...	...	...	...	...
Irrigation	...	...	...	...	...
Miscellaneous Public Improvements	...	...	...	...	...
TOTAL	4,956,994	5,450,953	5,547,790	5,837,913	5,732,100
Expenditure on Public Works not classed as Productive—					
42.—State Railways Capital Account	2,816	10,833	26,436	97,879	21,200
43.—State Rys., Working and Maintenance	...	...	...	...	...
44.—Subsidized Railways	...	...	...	...	...
45.—Frontier Railways	...	...	...	...	...
46.—Irrigation and Navigation	448,415	365,791	271,097	384,304	615,400
47.—Military Works	978,421	1,166,558	1,122,960	1,185,926	1,337,700
48.—Civil Buildings, Roads and Services	3,402,688	3,342,446	4,079,809	4,293,013	4,298,000
TOTAL	4,832,340	4,885,628	5,500,302	5,961,122	6,272,100
Army Services—					
49.—Army	15,678,112	15,503,612	15,228,429	15,375,159	15,308,000
50.—Military Operations in Afghanistan and Egypt	...	...	...	...	...
TOTAL	15,678,112	15,503,612	15,228,429	15,375,159	15,308,000
(Exchange on Transactions with London—XXXVIII and 51.)	433,095	694,846	882,718	785,820	1,335,000
TOTAL	52,836,919	54,297,453	59,323,313	58,758,787	58,852,000
Expenditure on Productive Public Works (Capital Account)—					
52.—State Railways	644,620	1,413,649	2,354,625	3,014,180	3,165,000
53.—East Indian Railway	...	...	...	...	...
54.—Irrigation and Navigation	983,854	770,920	1,198,682	1,235,391	1,105,000
Madras Irrigation and Canal Co.'s Undertakings	...	...	...	...	...
55.—Miscellaneous Public Improvements	...	...	...	...	...
TOTAL	1,628,474	2,184,569	3,553,307	4,249,571	4,270,000

(a) The figures include "Land and Control" about £ 50,000 a year. The East Indian Railway portion of
 (b) The East Indian Railway became a State Railway on 1st January 1885. The figures before 1879-80
 (c) Not stated separately till 1876-77.

1871-72 to 1883-84.

1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	REVISED ESTIMATE, 1882-83.	BUDGET ESTIMATE, 1883-84.
£	£	£	£	£	£	£	£
31,371,987	34,470,481	28,646,411	28,983,256	28,443,392	31,132,909	31,524,200	31,559,800
299,464	431,010	734,377	1,215,231	1,607,528	1,686,392	1,532,600	1,572,800
3,295,362	3,441,428	3,525,965	3,393,691	3,411,753	3,678,754	3,846,400	3,884,500
1,686,311	2,013,252	2,074,639	2,068,269	1,382,275	1,438,703	1,464,500	1,396,000
537,231	370,847	381,550	414,601	425,473	455,635	526,400	549,300
50,483	50,335	50,568	50,455	50,538	50,496	25,000	...
528,737	665,754	913,512	1,048,700	1,602,029	1,594,687	1,716,100	1,810,500
367,196	402,186	488,476	519,830	762,770	726,386	785,900	853,700
...	...	5,836	13,584	17,071	17,952	20,200	21,600
6,764,784	7,374,812	8,174,923	8,724,361	9,259,437	9,649,005	9,917,100	10,088,400
41,777	66,389	226,846	471,410	77,003	247,673	438,900	510,400
...	...	...	...	...	...	147,000	184,800
...	...	...	...	...	17,527	103,800	185,700
...	...	...	1,334,350	2,293,615	224,682	281,500	67,500
441,277	757,759	630,919	668,907	709,103	789,933	919,900	804,000
1,202,322	1,153,929	1,190,528	966,297	969,168	1,070,546	1,000,000	1,000,000
3,300,926	3,080,028	3,127,719	2,926,112	3,343,829	4,043,170	4,422,200	4,303,700
5,046,302	5,058,105	5,176,012	6,367,076	7,392,718	6,393,531	7,313,300	7,056,100
15,792,112	16,639,761	17,092,488	16,896,239	16,717,713	17,216,215	16,172,100	16,064,000
...	...	...	(d) 4,816,623	(d) 11,368,489	(d) 1,644,927	(e) 1,337,200	...
15,792,112	16,639,761	17,092,488	21,712,862	28,086,202	18,861,142	17,509,300	16,064,000
2,059,311	1,554,922	3,225,831	2,926,403	2,716,809	3,556,700	3,115,600	3,548,000
61,034,496	65,098,081	62,315,665	68,713,958	75,898,558	69,593,287	69,379,500	68,316,300
2,865,861	3,984,968	3,327,888	2,680,493	2,553,620	1,635,151	1,674,400	2,395,000
...	...	...	9,730,862	418,435	1,041,562	713,200	424,000
943,423	806,084	794,654	598,837	614,450	565,804	649,100	978,100
...	...	...	...	...	...	1,763,500	...
...	...	259,356	85,000	70,000	68,906	44,200	23,000
3,809,284	4,791,052	4,381,898	13,095,192	3,656,505	3,311,423	4,844,400	3,820,100

and Control" was not stated separately till 1877-78; and before that year is placed against "Guaranteed Railways."
 £2,033,872 of that year, £266,056 of 1880-81, and 1,093 of 1881-82 belong to the "Guaranteed" Contract.

(d) Afghanistan.

(e) Egypt.

J. WESTLAND,
Comptroller General.

D. BARBOUR,
Secretary to the Government of India.

A 1

APPENDIX IV.

MEMORANDUM ON PROVINCIAL AND LOCAL SURPLUSES
AND DEFICITS.

APPENDIX IV.

Memorandum on Provincial and Local Surpluses and Deficits.

I observe, both from the debate in the House of Commons on the Indian Financial Statement, and from the comments in the English and Indian Press, that some difficulty is experienced in fully understanding the adjusting entries which appear in the Indian Accounts and Estimates of Revenue and Expenditure under the head of "Provincial and Local Surpluses and Deficits." This is no matter for surprise, for the entries represent, in fact, transactions which are somewhat complicated, and which it is, not unnaturally, difficult for any one not thoroughly conversant with all the details of the Indian financial system to understand fully.

The following illustration may perhaps serve to place the matter in a clear and intelligible light:—

A has three sons, B, C, and D. A, B, C, and D keep their balances at one banker, and the whole are merged in one account standing in A's name. On January 1st, 1882, the total balance standing to A's credit was £200,000, which was divided thus:—

Belonging to A	£ 100,000
" B	50,000
" C	30,000
" D	20,000
TOTAL	<u>200,000</u>

A estimates his total income for 1882 at £120,000. His expenditure he estimates as follows:—

A's personal expenditure	£ 50,000
Allowance granted by A to B	25,000
Ditto A to C	15,000
Ditto A to D	10,000
Leaving a surplus belonging to A of	20,000
TOTAL	<u>120,000</u>

On January 1st, 1882, B gives A notice that, besides spending his allowance for the year (£25,000), he wishes to draw on his balance of £50,000 to the extent of £10,000.

C at the same times gives notice that during the year he will spend exactly the amount of his allowance, and will neither draw on his balance of £30,000, nor increase it during the year.

D at the same time gives notice that during the year he will only spend £9,000, out of his allowance of £10,000, thus increasing his balance, which stood on January 1st, 1882, at £20,000, by £1,000.

The joint Revenue and Expenditure Account of A, B, C, and D for the year will, therefore, stand thus:—

REVENUE.	EXPENDITURE.
A's income £ 120,000	A's personal expenditure £ 50,000
	B's expenditure—
	Allowance for the year 25,000
	Add drawn from balance 10,000
	<u>35,000</u>
	C's expenditure 15,000
	D's expenditure—
	Allowance for the year 10,000
	Deduct saving during the year 1,000
	<u>9,000</u>
	Surplus 11,000
	<u>120,000</u>

And the joint Cash Account of A, B, C, and D will stand thus :—

Cr.	£	Dr.	£
Balance on January 1st, 1882	200,000	Expenditure during 1882—	
A's income for 1882	120,000		
	<u>320,000</u>	A	50,000
		B	35,000
		C	15,000
		D	9,000
			<u>109,000</u>
		Balance on December 31st,	
		1882	211,000
			<u>320,000</u>

It is clear that the Revenue and Expenditure Account given above does not accurately represent the result of the year's finance to A considered by himself. A is to receive altogether £120,000 during the year, of which he has alienated £50,000 to B, C, and D, leaving £70,000 for his own expenditure. As a matter of fact, he only intends to spend £50,000 during the year, thus leaving himself a surplus of £20,000, and not of £11,000, as shown above. The difference of £9,000 arises from the following facts :—(1) That on the Expenditure side of the Account a sum of £10,000 appears, being the amount in excess of his allowance (£25,000), which B proposes to expend in the year; and (2) that on the Revenue side of the Account full provision is made for the annual grant of £10,000 to D, whereas on the Expenditure side of the Account provision is only made for an expenditure of £9,000 on the part of D. If, therefore, we wish to arrive at a knowledge of A's surplus for the year, we must add to the £11,000 given above the amount of £10,000 by which B has drawn on his balance, and we must deduct £1,000, being the amount by which D's expenditure (£9,000) for the year is less than his annual income (£10,000). This sum of £1,000 really constitutes a debt due by A to D. When these adjustments have been made, we arrive at A's true surplus, thus :—

	£	£
Surplus as shown above		11,000
Add expenditure of B in excess of annual grant	10,000	
Deduct amount by which D's revenue is in excess of his annual income	1,000	
	<u></u>	
Total addition		9,000
		<u></u>
A's surplus		20,000
		<u></u>

Turning to the Cash Account given above, it is clear that, regarding the joint accounts of A, B, C, and D together, the balance during the year has been increased by £11,000, viz., from £200,000 to £211,000. But the distribution of the balance at the close of the year between A, B, C, and D will be different to what it was at the commencement. A's and D's balances will have increased, as they will have spent, the former £20,000 and the latter £1,000 less than their income for the year. B's balance will be reduced, as he will have spent £10,000 more than his annual income. C's balance will have remained unchanged, as he will have spent the exact amount of his annual income. I will presently show how the balance of each will stand.

Now, A is under an obligation to produce a Revenue and Expenditure Account for the year, which shall show (1) the total amount he receives, including the grants made, or, which is the same thing, the revenues alienated, to B, C, and D; and (2) the total amount of expenditure incurred by A, B, C, and D. It is also necessary to show in this Account the net result of the year's finance to A only, who is the most important partner in the concern, leaving the net results of the year's finance to B, C, and D to be shown in separate accounts.

This object is effected by compiling the account in the following manner :—

Revenue.		Expenditure.	
£	£	£	£
A . . . 70,000		A . . . 50,000	
B . . . 25,000		B . . . 35,000	
C . . . 15,000		C . . . 15,000	
D . . . 10,000		D . . . 9,000	
	<u>120,000</u>		<u>109,000</u>
Deduct the amount by which B has exceeded his income for the year, i.e., B's deficit		10,000	
Add the amount by which D's income for the year has exceeded his expenditure, i.e., D's surplus		<u>1,000</u>	
		Total deduction	<u>9,000</u>
Leaving A's expenditure, inclusive of the grants made during the year to B, C, and D			100,000
A's surplus is, therefore,			<u>20,000</u>
			<u>120,000</u>

Turning to the Cash Account, the joint balance will, as I have already shown, be increased during the year from £200,000 to £211,000. The separate Accounts will stand thus :—

A's Cash Account.			
CR.	£	DR.	£
Balance, January 1st, 1882	100,000	Expenditure, 1882	50,000
Revenue, 1882	<u>70,000</u>	Balance, December 31st, 1882	<u>120,000</u>
	<u>170,000</u>		<u>170,000</u>
B's Cash Account.			
CR.	£	DR.	£
Balance, January 1st, 1882	50,000	Expenditure, 1882	35,000
Revenue, 1882	<u>25,000</u>	Balance, December 31st, 1882	<u>40,000</u>
	<u>75,000</u>		<u>75,000</u>
C's Cash Account.			
CR.	£	DR.	£
Balance, January 1st, 1882	30,000	Expenditure, 1882	15,000
Revenue, 1882	<u>15,000</u>	Balance, December 31st, 1882	<u>30,000</u>
	<u>45,000</u>		<u>45,000</u>
D's Cash Account.			
CR.	£	DR.	£
Balance, January 1st, 1882	20,000	Expenditure, 1882	9,000
Revenue, 1882	<u>10,000</u>	Balance, December 31st, 1882	<u>21,000</u>
	<u>30,000</u>		<u>30,000</u>

If A be regarded as the Government of India, B, C, and D as the Provincial Governments, B's deficit of £10,000 as the entry "Provincial and Local Deficits," and D's surplus of £1,000 as the entry "Provincial and Local Surpluses," a correct idea will be gained of the precise nature of the adjusting entries which appear in the Accounts and Estimates of the Government of India under the head of "Provincial and Local Surpluses and Deficits."

E. BARING.

March 1st, 1883.

C. I

APPENDIX V.

TRADE.

	PAGE
Exports and Imports from April 1st to January 31st, 1881-82 and 1882-83	547
Import of Articles exempted from Customs Duty by Act XI of 1882	547
Memorandum on the Import of Government Stores	549

APPENDIX V.

Trade.

£1 = R10.

	From April 1st to January 31st.	
	1881-82.	1882-83.
Imports—		
Private Merchandise	£ 39,169,484	£ 41,945,202
Government Stores	1,806,552	1,744,747
Total Merchandise	40,976,036	43,689,949
Treasure, private	7,987,135	12,038,557
Total Imports	48,963,171	55,728,506
Exports—		
Private Merchandise	64,445,283	65,770,066
Government Stores	55,343	73,238
Total Merchandise	64,500,626	65,843,304
Treasure, private	923,140	790,235
„ Government	2,360	54,400
Total Exports	65,426,126	66,687,939
Surplus of Exports of Merchandise	23,524,590	22,153,355
„ Imports of Treasure	7,061,635	11,193,922
Net Surplus of Exports	16,462,955	10,959,433
Secretary of State's Bills paid from April 1st to January 31st	17,381,100	12,804,500

Statement showing the quantities and value of articles imported into British India (from Foreign Countries) which were exempted from Customs duty by the Indian Tariff Act XI of 1882, for the ten months ending January 31st, 1882-83, compared with the corresponding period of the year 1881-82.

ARTICLES.	TEN MONTHS ENDING JANUARY 1881-82.		TEN MONTHS ENDING JANUARY 1882-83.		INCREASE OR DECREASE PER CENT. IN 1882-83.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
Apparel, &c. val.	...	Rs. 54,42,523	...	Rs. 65,01,404	...	+ 19'46
Caoutchouc manufactures . . . . .	...	1,56,838	...	1,76,674	...	+ 12'65
Chinese and Japaneseware, &c. . . . .	...	3,26,141	...	3,23,593	...	— 0'78
Clocks and watches No.	58,266	6,67,164	63,894	7,73,612	+ 9'66	+ 15'96
Cereals, real lbs.	122,218	14,74,285	132,994	16,75,010	+ 8'82	+ 13'62
Cerks cwt.	1,399	2,13,304	1,331	1,98,158	— 4'86	— 7'10
Cotton, Twist and Yarn lbs.	34,324,676	2,70,62,119	38,302,151	2,90,93,069	+ 11'59	+ 7'50
„ Piece goods, grey yds.	910,220,670	10,64,30,612	927,742,341	10,85,62,460	+ 1'92	+ 2'00
„ „ white	227,472,742	2,99,26,541	185,738,511	2,66,70,356	— 18'35	— 10'88
„ „ coloured, &c.	209,597,884	3,25,78,305	271,283,838	4,21,79,890	+ 29'43	+ 29'47

ARTICLES.	TEN MONTHS ENDING JANUARY 1881-82.		TEN MONTHS ENDING JANUARY 1882-83.		INCREASE OR DECREASE PER CENT. IN 1882-83.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
Cotton Piece goods, other sorts . . . val.	...	Rs. 12,89,448	...	Rs. 18,01,640	...	+ 39'72
„ Thread, sewing . . . lbs.	536,431	7,50,852	736,572	9,40,811	+ 37'31	+ 25'30
„ Other sorts of manufactures . . . val.	...	10,17,178	...	12,13,954	...	+ 19'35
Drugs and medicines . . . . .	...	32,05,220	...	33,16,856	...	+ 3'48
Dyeing and colouring materials . . .	...	14,09,044	...	16,43,788	...	+ 16'66
Earthenware and porcelain . . . .	...	12,92,524	...	13,53,642	...	+ 4'73
Fireworks . . . . .	...	4,23,771	...	5,51,116	...	+ 30'05
Glass . . . . .	...	37,97,484	...	40,08,198	...	+ 5'55
Gums and resins cwt.	85,570	12,02,509	75,719	10,15,801	— 11'51	— 15'53
Hardware and cutlery, &c. . . . val.	...	51,32,044	...	63,06,018	...	+ 22'88
Instruments and apparatus . . . .	...	11,15,780	...	12,21,156	...	+ 9'44
Ivory . . . . .	...	17,76,039	...	17,53,543	...	— 1'27
Jewellery . . . . .	...	5,09,721	...	11,35,962	...	+ 122'86
Plate . . . . .	...	71,830	...	69,916	...	— 2'66
Matches, lucifer and other . . . .	...	11,40,934	...	14,43,364	...	+ 26'51
Metals, Brass cwt.	7,922	4,49,351	10,658	5,72,089	+ 34'54	+ 27'31
„ Copper	282,383	1,22,42,027	372,927	1,60,38,481	+ 32'07	+ 31'01
„ Iron	1,956,990	1,12,35,125	2,624,664	1,54,58,542	+ 34'12	+ 37'59
„ Lead	54,772	7,73,225	60,567	8,19,712	+ 10'58	+ 6'01
„ Quicksilver lbs.	94,546	1,02,467	330,368	3,46,586	+ 249'43	+ 238'24
„ Steel cwt.	137,939	10,46,326	156,273	12,04,113	+ 13'29	+ 15'08
„ Tin	22,975	14,16,185	36,731	23,98,275	+ 59'87	+ 69'35
„ Zinc, &c.	111,665	11,16,744	116,132	11,36,853	+ 4'00	+ 1'80
„ Unenumerated	3,620	2,67,685	4,559	3,00,378	+ 25'94	+ 12'21
Paints and colours val.	...	17,28,259	...	19,59,692	...	+ 13'39
Pasteboard, millboard, &c. . . . cwt.	3,913	33,544	2,849	30,968	— 27'19	— 7'68
Perfumery val.	...	4,11,741	...	4,77,091	...	+ 15'87
Provisions . . . . .	...	89,43,077	...	92,52,517	...	+ 3'46
Shells and cowries . . . . .	...	3,41,579	...	4,13,964	...	+ 21'19
Silk, raw lbs.	1,527,907	64,76,635	2,197,135	98,62,679	+ 43'80	+ 52'28
„ manufactures, thread, sewing . .	1,511	14,948	2,493	25,505	+ 64'99	+ 70'62
„ „ piece goods . . . yds.	9,683,341	1,00,86,934	7,237,675	75,76,191	— 25'26	— 24'89
„ „ goods of silk mixed, &c. „	1,286,830	8,98,894	956,274	6,68,276	— 25'69	— 25'66
„ „ other sorts . . . lbs.	7,458	6,927	809	6,163	— 44'51	— 11'03
Spices	29,538,310	42,50,166	28,503,391	44,14,709	— 3'50	+ 3'87
Stationery val.	...	11,19,045	...	12,55,399	...	+ 12'18
Sugar, refined, &c. cwt.	666,587	1,07,04,591	519,367	84,07,105	— 22'09	— 21'46
Sugar, unrefined, &c.	3,392	15,168	3,147	12,748	— 7'22	— 15'95
Tea lbs.	2,393,413	17,10,001	2,027,119	14,92,445	— 15'30	— 12'72
Tobacco	1,146,803	5,19,900	1,316,350	7,10,332	+ 14'79	+ 36'63
Toys val.	...	8,79,488	...	9,11,342	...	+ 3'62
Umbrellas No.	2,361,122	16,58,759	2,708,598	18,67,341	+ 14'72	+ 12'57
Wool-manufactures, Piece goods . . yds.	8,209,341	84,97,119	6,043,100	67,68,337	— 26'39	— 20'35
„ „ Shawls . . . No.	384,586	7,49,207	345,374	7,84,277	— 10'20	+ 4'68
„ „ Braids . . . lbs.	193,492	3,91,642	210,686	4,01,482	+ 8'89	+ 2'51
„ „ other sorts . . .	582,651	6,43,480	678,865	6,69,424	+ 16'51	+ 4'03

*Memorandum on the Import of Government Stores from Europe.**

1. As regards Government stores, the returns for the ten months ending January 31st, 1883, compared with the corresponding period of the year 1881-82, show reductions, to a greater or less extent, in the following articles:—

Apparel.
Carriages and carts.
Drugs and medicines.
Hardware and cutlery.
Instruments and apparatus.
Leather and leather-goods (boots, shoes, &c.)
Malt liquor.
Machinery and mill-work.
Railway plant and rolling-stock.
Parts of ships.
Woollen piece-goods.

In malt liquor and leather and woollen-goods the reductions are particularly noticeable. In these cases and of all the others above mentioned, except machinery and railway material, the reductions are certainly due to the substitution of Indian goods of similar kinds for articles heretofore imported from Europe.

2. On the other hand, there have been increases, more or less large, in the following articles:—

Arms and Ammunition and Military Stores.
Chemical products.
Coal.
Cotton piece-goods.
Flax goods (canvas, &c.)
Spirits and wines.
Metals of all kinds.
Paper and stationery.
Telegraph materials.

With the exception of paper and stationery these are either goods of a class not now made in the country, or they are required at places where Indian goods cannot be laid down as cheaply as imported goods. For instance, English coal is cheaper at Kurrachee than Indian coal. The cotton piece-goods imported are generally of a kind not yet made in India.

3. The increase in paper and stationery is more apparent than real. The Superintendent of Stationery for two or three years bought his paper and stationery in the market under orders from the Government of India, and his purchases appeared during that time under the head of General Trade, not under Government Stores. This practice having been stopped and, paper and stationery now coming from the Store Department of the India Office, the European supplies of the Stationery Office now appear under Government Stores. Some progress is being made in the manufacture of paper in India, but it has as yet unfortunately been only found possible to make the coarser kinds of paper used by the Government.

4. The total of the whole imports of Government Stores for the ten months compared with the corresponding period of 1881-82 show a reduction of from £1,806,552 to £1,744,747, or £61,805. Some gradual progress is thus being made in the direction of substituting Indian-made articles for those of English manufacture; but it will not be possible to make any very sensible impression upon the total amount of stores imported from England until iron work and machinery, equal in quality and not superior in price to the English articles, can be manufactured in India.

March 1st, 1883.

E. BARING.

* On this subject see also General Wilson's Minute (Appendix VI., p. 116).

APPENDIX VI.

THE MILITARY BUDGET ESTIMATES, 1883-84.

MINUTE

BY

LIEUTENANT-GENERAL THE HON'BLE F. T. WILSON, C.B.

APPENDIX VI.

The Military Budget Estimates, 1883-84.

Minute by Lieutenant-General the Hon'ble T. F. Wilson, C.B.

The estimated net cost of the army in India for the financial year 1883-84 is £11,194,000, being £95,700 less than what it was for the current year.

In the face of the reductions carried out in the native army last year, this result may at first appear disappointing, but examination of the different items will remove this idea, and show that there is no cause for other feeling than that of satisfaction with the accounts generally.

In considering the subject, it must be kept prominently in view that, although a large reduction in the number of regiments was made during the past year, still no reduction in the total number of fighting men was effected. On the contrary, the reverse is the case; for, while the number of corps was reduced, the strength of those to be maintained was increased:—infantry from 712 to 832 of all ranks in each of the corps, other than the five Goorkha regiments, which, with the sanction of the Secretary of State, are maintained at an extra strength of 912 of all ranks:—and cavalry from 457 to 550, with the exception of the Madras Cavalry, which remains unchanged.

Thus the total establishment of the three native armies in India is 111,411, or 436 men *in excess* of what it was before the reduction of the regiments took place.

The previously existing total number of British officers has been maintained much as before by the addition of one to each regiment of cavalry and infantry, whereby only ten regimental officers, excluding medical officers, have been reduced.

Thus the changes have resulted in a very small reduction in the strength of officers, and a material increase in the aggregate numbers of the rank and file of the regiments retained, while a large saving, estimated altogether at £103,183, has been effected. As foretold last year, however, a considerable portion of these savings has been absorbed by the payment of gratuities, compensation, and pensions to officers and men of the corps reduced. The compensation and gratuities have been paid, and there will be no further claims to meet on this account; but the pensionary charges have been largely increased. This abnormal charge will gradually be reduced as the pensioners decrease; still for some years to come there will undoubtedly be a large sum needed to meet the item No. 18, "Military Pensions."

The economical effects of the reforms carried out would have been more apparent but for two accidental and not to be foreseen circumstances.

The first refers to the settlement between the India Office and the War Office for non-effective charges which have gradually fallen into large arrears, with the result that the Secretary of State has now decided to pay off the amount due by spreading the payment of it over a number of years, commencing with an instalment of £100,000 as a first annual payment.

Secondly, a large increase has been required to Grant No. 10, consequent upon the unpleasant discovery that for some time past the ammunition factory at Kirkee has been turning out imperfect ammunition, large quantities of which have been condemned, and to meet the loss we have had to materially increase the outturn of the ammunition factories in order to complete the reserves.

Thus, had it not been for the arrears due to the War Office, and the defects discovered in the ammunition manufactured at Kirkee, a much larger saving would have been exhibited,—a saving which has been effected in conjunction with changes resulting in increased efficiency and strength.

There has been no change in the number of regiments and batteries on the establishment of the British troops in India, but there is a trifling increase in the total strength of men.

Going further into detail, I would observe that in Grant No. 5, "Remount and cattle supplies and service," there is an increase of £59,196. This is due to the unusually large number of horses required to meet annual waste and complete the reserve, an exceptionally small number of remounts having been purchased during the current financial year. We were too sanguine last year, and should have bought more horses, but it was a fault on the right side, and the keep of these extra horses for the better part of a year has been saved.

There is also an increase in Grant No. 6, "Clothing." This is caused by the provision of a large sum (£16,300) which will become due to Messrs. Cooper and Allen, local contractors, for their first supply of country-made boots for the army. This payment will, however, cause a corresponding decrease in the home charges.

Grants 3 and 9, "Regimental pay, allowances and charges" and "Medical establishment, service and supplies," must be considered together, because, while the former shows a decrease of very nearly £255,000 lakhs, the latter records an increase of £70,467, the saving on both Grants combined being £184,519,—a result mainly due to the reduction of regiments and establishments and the Army Medical Department. The complete introduction of the station hospitals in place of the regimental hospitals has also contributed to this very large decrease in military expenditure.

Under the head of Grant 10, "Ordnance establishment, stores and camp equipage," there is an increase which is accounted for by the necessity for replacing the faulty ammunition manufactured at Kirkee, and to which reference has already been made. There is also an increase of £11,000 for camp equipage in Bengal and Madras. In Madras, however, the increased charges for camp equipage are counterbalanced by the abolition of the depot at Nagpore, and reductions in the Gunpowder Factory at Madras and the depot at the Mount. The increase includes £5,800 provided for the purchase, in the local market, of canvas for the Ordnance Department, Bombay. There will be a corresponding decrease in the home indent.

The excess over last year's budget estimate in Grant 13, "Sea transport charges," is chiefly due to an increase of £5,800 in the charges for the Indian trooping service, the estimate for 1882-83 having proved too low.

The saving in Grant 4, "Miscellaneous Services," would have been larger but for the necessity which has arisen for providing for a camp of exercise at Bangalore,—a measure which has been strongly urged upon the Government of India by the local Commander-in-Chief and the Commander-in-Chief in India, it being considered very desirable to give the Madras army the advantage of instruction in field duties and some of the more important operations which would devolve upon officers, soldiers, and departments under the conditions of war.

In Grant No. 15, "Volunteers," provision is made for the additional sum of £3,362. This increase is a welcome one, being rendered necessary by the considerable increase to the number of volunteers in India which has taken place during the past year.

Under the head of Grant 17, "Retired Officers," there is a small increase made in order to provide for the possible payment to officers in India of com-

muted pensions. But it must be remembered that, whilst this increases expenditure in India, it proportionably decreases home charges.

Grant No. 18, "Military Pensions," exhibits increased expenditure. This is on account of pensions due to the Afghan war, and the recent large reductions in the native army.

Such briefly are the principal variations in the items of military expenditure in India, the net decrease on the whole being, as compared with the estimates of last year, £95,700.

Efforts to reduce military expenditure in India have not been confined to the native army. The number of siege guns to be maintained has been reduced by 45 pieces, with a corresponding reduction of 179 bullocks required for their transport. The ordnance depots at Peshawar, Belgaum and Nagpore have been abolished, while large reductions have been effected in the depot at St. Thomas' Mount, Madras.

In the explanation relative to military expenditure in India, which I gave last year, I referred to the intention to immediately extend to the other presidencies the station hospital system, by means of which one British hospital takes the place of several in a cantonment. This measure, which has been found to work admirably, has, during the past year, been further developed, with the result that the Army Medical Department has been further reduced, the strength in officers being now 300 as compared with the old establishment of 373 officers exclusive, in both cases, of the administrative grades.

The Subordinate Medical Department has also been reduced by ten assistant apothecaries, and there are other contemplated changes which are calculated to further reduce expenditure; but their financial effects cannot, at present, be estimated. Reductions in the same direction will follow in the Bombay and Madras establishments.

The married establishment of British soldiers has been fixed at—

Warrant officers	All.
Non-commissioned officers	All.
Royal Artillery	{ 8 per cent. for 5 years, then 6 per cent.
Infantry	4 per cent.

A considerable portion of the reduction on this account has already taken place.

The estimate provides for the following sanctioned changes:—

- (a.)—Increase in the establishment of non-commissioned officers in heavy and field batteries.
- (b.)—Grant to quartermasters and riding-masters of British troops of the increased allowance due to the changes in their relative rank.
- (c.)—Improvement in the position of the native non-commissioned officers by the grant to them of good-conduct pay.
- (d.)—Formation of two army hospital corps for Madras and Bombay, similar to the one adopted in Bengal; and the appointment of an apothecary to supervise the detailed administration of the Bengal army hospital corps.
- (e.)—A considerable increase in the amount of practice ammunition for all the troops, European and native.

In addition to the above, the new transport scheme, which has been fairly started in all three presidencies, has been provided for.

The late war in Afghanistan forcibly brought to light many imperfections in our old system of transport, with its attendant enormous expenditure consequent on the want of a proper organisation during a period of peace, and

incapability of rapid expansion when war took place. For some time past this subject has been under the consideration of the Government, and during the past summer the Secretary of State has sanctioned proposals which provide for the equipment of the troops protecting the various frontiers with half transport on service scale, also for certain forces which will be held ready for local service or despatch to a distinct point, the approximate numbers of which are in all 46,000 men.

Under this scheme the country is divided into circles, each with a depot centre, where a certain amount of transport is to be kept on a peace footing, capable of expansion in time of war. Training depots are provided for at the largest stations in India, where detachments will be sent, so that officers and men may go through a course of transport training.

Power is given to mobilise forces as follows within the provincial areas :—

	Men.
Punjab	10,000
Bengal	10,000
Bombay	8,000
Madras	5,000

Arrangements are being made by which the resources of the country in transport will be known, so that it will be easy, at short notice, to supplement the transport in time of need to meet the requirements of war.

The total approximate amount of transport to be maintained in India will be as follows :—

Elephants	600
Camels, Government	396
„ hired	2,500
Mules, Government	8,100
Pack bullocks	1,000
Army transport carts	1,300

Equivalent to a maundage of 51,000 maunds.

A permanent staff for the supervision of the above is provided as follows :—

Bengal.

- 1 Deputy Commissary-General, Transport.
- 1 Assistant Commissary-General, Transport.
- 2 Deputy Assistant Commissaries-General, Transport.
- 2 Deputy Assistant Commissaries-General, Transport, 2nd class.
- 5 Sub-Assistant Commissaries-General.

—
11 Commissioned officers.

Madras.

- 1 Assistant Commissary-General.
- 2 Deputy Assistant Commissaries-General.
- 2 Sub-Assistant Commissaries-General.

—
5 Commissioned officers.

Bombay.

- 1 Assistant Commissary-General.
- 1 Deputy Assistant Commissary-General.
- 2 Sub-Assistant Commissaries-General.

—
4 Commissioned officers.

—
The following subordinate establishment has also been provided :—

Bengal.

1	Deputy Assistant Commissary.
5	Conductors.
7	Sub-Conductors.
10	Sergeants.
—	
23	Total.
—	

Madras.

2	Conductors.
3	Sub-Conductors.
5	Sergeants.
—	
10	Total.
—	

Bombay.

1	Conductor.
1	Sub-Conductor.
3	Sergeants.
—	
5	Total.
—	

Provision has been made for the cost of this establishment, for equipment, repairs to buildings, allowances to regimental transport staff, pension to inferior servants, &c. The total cost will be about £280,000 per annum.

The old movable column system has been abolished, as it was found an expensive and comparatively useless arrangement. The carriage kept up under that system could not be readily mobilised, and the new transport service will be much more efficient and less expensive.

Consequent on there having been a surplus of mules over requirements, the transport service has been started (since the conclusion of the Egypt war) with selected animals throughout, and both they and their equipment are in first rate order.

An efficient ambulance service in connection with the transport service is being organised in each of the presidencies, which will, it is hoped, provide the army with a percentage of sick transport and equipment on a sounder footing than hitherto and at no additional cost to the State.

The introduction of the new transport service into the Madras and Bombay presidencies has been rendered an easy matter owing to the cordial co-operation of the local authorities in meeting the wishes of the Government of India.

The new scheme, though not at the time nearly completed, has had full trial during the late war in Egypt, for while only in course of formation, it was called upon suddenly to supply carriage for 13,201 fighting men and followers and 5,915 animals, with officers and drivers complete. These proceeded to Suez at the worst period of the monsoon weather, in August and September of last year; and whilst in Egypt the entire success of the new pattern saddle, the completeness of the supervision provided, the advantage of trained attendants, and of regiments being instructed in loading and packing were fully exemplified.

For some time past the Government of India has recognised the need of applying a remedy to the stagnation in promotion which existed in the cavalry cadres of the three presidencies, and the consequent supersession in substantive rank of the local cavalry officers by the staff corps and general lists. To this end the Secretary of State has recently sanctioned measures for ameliorating the position of the cadre officers of the local cavalry lists suffering from

retarded promotion, especially in the junior grades, by allowing all the option of receiving staff corps rates of promotion with staff corps rates of pay on their waiving their claims to the higher cavalry pay when unemployed; those who accepted the above condition being also allowed to attain to colonel's allowances after 38 years' service. These measures have been recently introduced, and have removed all legitimate grounds of complaint, but the additional cost will hardly fall short of £7,000 yearly.

For this change, and all other changes enumerated above, full provision has been made in the estimate.

The fact that next year is leap year calls for a passing remark. The increase on this account for the extra day's pay and rations for British troops, and for the extra forage for horses, &c., is estimated roughly at about £6,000.

Turning to the home charges—

The estimate provides for £195,800 on account of changes which have been made under the orders of the home authorities. This sum is in excess of the budget estimate for 1882-83; the increase, however, being largely met by reductions aggregating £175,600, leaves a net increase of £20,200 as compared with the budget estimate of 1882-83.

The large decrease in the home charges which it was anticipated would result from the policy of substituting, as far as possible, local stores and supplies for articles hitherto imported, has been fully realised. The saving on this account is £124,100. In this direction of late years much has been done. The expenditure for home stores, including freight, which was in 1877-78 £1,154,460, is now estimated for the coming financial year at £504,800. Within the past five years reduction has been effected in this one account to the extent of £649,660.

The economy effected in the above item is, however, nearly all absorbed by the arrangement made at home to commence to liquidate the large arrears due to the War Office for non-effective charges, and £100,000 has this year been set aside as a first annual instalment of the debt.

Last year I pointed out that the charges for retired pay for officers of the Indian army would annually increase until the year 1897 is reached, and this year's estimate makes increased provision on this account. Indeed, these non-effective home charges and their annually increasing cost forcibly remind us of what was said by the Secretary of State for War in the House of Commons on the 24th June 1881, that it would not be before 1893 that the heavy dead weight which was due to that service would begin to diminish, and that meanwhile it would increase, and the automatic increase of pensions would continue whatever economies might be effected.

Such briefly are the remarks I desire to make on the Military Budget Estimate for the year 1883-84. Fully recognizing my responsibility for military expenditure, I have not accepted them without much criticism and examination, and they have caused me anxiety. But on the whole I am satisfied with them, because they maintain the British army at its normal strength in batteries and regiments, and they provide for an addition to the aggregate strength of the army, have provided each regiment with an additional British officer, and have effected a change in organisation which has brought about the elimination from the ranks of the Bengal army of the non-fighting classes, while adding to the establishment of the regiments retained men of the warlike classes. This has been done, and improvement in establishments has been gained at a considerable reduction of expenditure, while, consequent on the liberal concessions sanctioned by the Secretary of State to the men discharged, and the care exhibited by the military authorities, the changes have been carried into effect

without difficulty, and have been accepted by the army without a murmur, and without any of the disquieting effects which were by some anticipated.

Finally, I would say that, if Government are asked what proof they have that the efficiency of the army has been improved, and that the reduction of cadres has not gone too far, and too much reduced our military establishment, I reply, that, while we have reduced the number of our regiments, selecting in Bengal some of those which were almost wholly recruited from the least warlike of the classes in India, we have materially added to the strength of those maintained, have increased the European element in each, and made them capable of proceeding on service without extraneous aid from transfers to them; and that although the demand for Native troops for Egypt came to us at quite the most inconvenient moment it could have done, in July last, just as the reductions sanctioned by the Secretary of State had been carried out and the Government were some 7,000 men short of establishment, no difficulty was found in furnishing the required number of troops, and within eleven days of the receipt of the order directing sea transport to be engaged, the first detachment had sailed from Bombay, and was quickly followed by forty-six transports with troops, horses, followers, and land transport fully complete; and if another 5,000 men had been needed, the Government of India could without difficulty have provided them. This, I think, furnishes a satisfactory reply to those who have asserted that the reductions carried out last year went too far, and dangerously weakened our military strength in India.

(Sd.) T. F. WILSON.

The 10th March 1883.

GOVERNMENT OF INDIA.
REVENUE AND AGRICULTURAL DEPARTMENT.

ABSTRACT SHOWING THE RESULT OF EMIGRATION FROM THE PORT OF
CALCUTTA DURING THE MONTH OF DECEMBER 1882.

No. 1.—As to Age and Sex.

	Demerara.				Trinidad.				TOTAL.		GRAND TOTAL.
	Males.	Females.	Total.	Proportion of women to men.	Males.	Females.	Total.	Proportion of women to men.	Males.	Females.	
Under 2 years . . .	7	4	11	32.34 women to every 100 men.	7	6	13	34.92 women to every 100 men.	14	10	24
From 2 to 10 years . .	9	5	14		21	8	29		30	13	43
" 10 to 20 " . . .	65	15	80		122	37	159		187	52	239
" 20 to 30 " . . .	224	80	304		226	81	307		450	161	611
" 30 to 40 " . . .	13	3	16		7	6	13		20	9	29
" 40 to 50 " . . .	1	...	1		...	...	...		1	...	1
" Above 50 " . . .	...	...	...		...	...	...		...	...	...
GRAND TOTAL . . .	319	107	426		383	138	521		702	245	947

No. 2.—As to Places whence Emigrants came to Calcutta for embarkation.

Orissa . . .	...	...	...	...	...	...	...	...	...	...	...
Western Bengal . . .	...	1	1	...	...	...	...	...	...	1	1
Central ditto . . .	1	1	2	...	...	...	...	...	1	1	2
Eastern ditto . . .	3	...	3	...	1	...	1	...	4	...	4
Behar . . .	43	21	64	...	11	5	16	...	54	26	80
N.-W. Provinces . .	141	52	193	...	192	70	262	...	333	122	455
Oudh . . .	65	20	85	...	110	55	165	...	175	75	250
Central India . . .	6	4	10	...	3	4	7	...	9	8	17
Punjab . . .	9	1	10	...	62	4	66	...	71	5	76
Nepal . . .	47	6	53	...	3	...	3	...	50	6	56
Mixed, Madras and Bombay, &c. . .	4	1	5	...	1	...	1	...	5	1	6
GRAND TOTAL . . .	319	107	426	...	383	138	521	...	702	245	947

No. 3.—As to Caste and Religion.

Brahmins, high caste .	78	24	102	...	119	33	152	...	197	57	254
HINDUS } Agriculturists .	78	27	105	...	93	26	119	...	171	53	224
} Artisans . . .	17	3	20	...	21	7	28	...	38	10	48
} Low castes . .	116	36	152	...	85	31	116	...	201	67	268
Musulmans . . .	29	17	46	...	65	41	106	...	94	58	152
Christians . . .	1	...	1	...	...	...	...	...	1	...	1
GRAND TOTAL . . .	319	107	426	...	383	138	521	...	702	245	947

MEMO.	M.	F.	TOTAL.
1. Hindus . . .	607	187	794
2. Musulmans . .	94	58	152
3. Christians . .	1	...	1
TOTAL . . .	702	245	947

E. C. BUCK,
Secretary to the Government of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY TRAFFIC.

No. II OF 1883.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

Latest return received.	Railways.	Total length open.	RECEIPTS FOR WEEK ENDING 21ST JANUARY 1882.		Total length open.	RECEIPTS FOR WEEK ENDING 20TH JANUARY 1883.		TOTAL RECEIPTS FROM 1ST APRIL 1881 TO 21ST JANUARY 1882.		TOTAL RECEIPTS FROM 1ST APRIL 1882 TO 20TH JANUARY 1883.		Total Increase in 1882-83.	Total Decrease in 1882-83.
			Total.	Per mile open.		Total.	Per mile open.	Total.	Per mile open per week.	Total.	Per mile open per week.		
	<i>Guaranteed.</i>		<i>R</i>	<i>R</i>		<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
27th Jan. 1883	Eastern Bengal . . .	172	85,804	499	193	93,237	483	44,41,941	610	48,33,511	659	3,91,570	...
27th ditto .	Oudh and Rohilkhund . . .	547	1,43,516	262	547	91,958	168	41,27,523	178	39,81,716	172	...	1,45,807
27th ditto .	Sind, Punjab & Delhi . . .	676	2,12,857	315	676	2,09,077	309	76,50,210	267	79,56,475	279	3,06,265	...
27th ditto .	Madras . . .	858	1,10,127	128	861	1,04,401	121	50,63,258	139	55,01,477	151	4,38,219	...
27th ditto .	South Indian . . .	655	56,713	87	655	51,778	79	30,32,964	109	30,86,448	111	53,484	...
27th ditto .	Great Indian Peninsula . . .	1,447	8,54,448	590	1,458	7,75,311	532	2,64,62,381	432	2,54,88,635	416	...	9,73,746
27th ditto .	Bombay, Baroda and Central India . . .	444	2,02,469	439	461	2,13,603	463	75,91,894	404	79,41,058	408	3,49,164	...
	TOTAL . . .	4,799	16,65,934	347	4,851	15,39,365	317	5,83,70,171	288	5,87,89,320	288	4,19,149	...
	<i>State.</i>												
27th Jan. 1883	East Indian . . .	1,504	12,99,546	864	1,507	8,97,132	595	3,68,86,325	580	3,59,89,183	566	...	8,97,142
27th ditto .	Calcutta and South-Eastern . . .	28	3,082	110	43	4,220	98	1,19,826	101	1,72,717	120	52,891	...
27th ditto .	Nalhati . . .	27	1,303	48	27	1,567	58	52,833	46	56,162	49	3,329	...
27th ditto .	Northern Bengal . . .	233	46,231	198	230	50,510	219	15,34,601	155	17,61,299	181	2,26,698	...
27th ditto .	Tirhoot . . .	85	12,356	145	85	14,643	172	4,60,870	128	5,27,081	152	66,211	...
27th ditto .	Patna-Gya . . .	57	12,935	227	...	(a)	...	4,09,966	170	(a)	...	...	...
27th ditto .	Muttra-Hathras . . .	29	1,840	63	29	2,390	82	1,06,068	86	1,01,027	83	...	5,041
27th ditto .	Cawnpore-Furrakhabad . . .	87	10,193	117	87	7,437	85	2,60,941	101	2,72,224	74	11,283	...
27th ditto .	Dildarnagar-Ghazipur . . .	12	1,331	111	12	948	79	32,554	64	36,482	72	3,928	...
27th ditto .	Rajputana-Malwa . . .	1,117	2,30,730	207	1,116	2,36,620	212	75,27,941	159	83,20,935	176	7,92,994	...
27th ditto .	Wardha Coal . . .	45	11,952	266	45	15,794	351	4,02,478	211	4,60,799	243	58,321	...
27th ditto .	Nagpur & Chhattisgarh . . .	98	12,997	133	149	43,962	295	2,50,011	98	5,00,535	116	2,50,524	...
27th ditto .	Rangoon and Irrawaddy Valley . . .	161	22,054	137	161	27,455	171	10,69,180	157	11,19,521	165	50,341	...
27th ditto .	Sindia . . .	75	8,097	108	75	5,669	76	2,55,181	80	2,51,190	80	...	3,991
27th ditto .	Punjab Northern . . .	363	61,216	169	422	51,918	124	24,22,177	158	23,74,180	138	...	47,997
27th ditto .	Indus Valley and Kandahar . . .	660	94,762	144	650	1,02,702	158	41,15,251	147	40,83,494	146	...	31,731
27th ditto .	Muttra-Achnera . . .	23	995	43	23	1,140	50	(b) 10,337	44	54,614	56	44,277	...
27th ditto .	Kauria-Dharla Tramway . . .	19	2,257	119	32	2,415	75	(c) 41,927	78	77,205	57	35,278	...
	TOTAL . . .	3,119	5,34,331	171	3,186	5,69,390	179	1,90,72,142	150	2,01,69,465	153	(d) 15,07,289	...
	<i>Native States.</i>												
27th Jan. 1883	Bhavnagar-Gondal . . .	193	15,532	80	193	15,020	78	6,23,582	89	6,56,668	81	33,086	...
27th ditto .	Nizam's . . .	121	12,034	99	121	15,435	128	6,16,470	120	7,00,137	137	83,667	...
27th ditto .	Mysore . . .	58	1,828	32	86	4,460	52	1,23,496	50	2,46,680	68	1,23,184	...
27th ditto .	Jodhpore . . .	...	...	...	19	866	46	...	...	(e) 17,360	30	17,360	...
	TOTAL . . .	372	29,394	79	419	35,781	85	13,63,548	93	16,20,845	92	2,57,297	...
	GRAND TOTAL . . .	9,794	35,29,205	360	9,963	30,41,668	305	11,56,92,186	284	11,65,68,813	279	(d) 12,86,593	...
	GROSS ESTIMATED EXPENSES . . .	...	...	...	...	...	...	5,83,20,866	143	5,62,96,775	135	...	...
	NET RECEIPTS . . .	...	...	...	...	...	...	5,73,71,320	141	6,02,72,038	144	(d) 33,10,684	...

(a) Returns for 1883 have not been received.

(b) Total receipts from 12th November 1881 to 21st January 1882.

(c) Total receipts from 9th July 1881 to 21st January 1882.

(d) Excluding Patna-Gya Railway figures.

(e) Total receipts from 24th June 1882 to 20th January 1883.

R. A. SARGEANT, Major, R.E.,
Offg. Under-Secretary.

FORT WILLIAM.
The 14th March 1883.

GOVERNMENT OF INDIA.
DEPARTMENT OF FINANCE AND COMMERCE.

APPROPRIATION REPORT ON THE ACCOUNTS OF 1881-82.

GENERAL VIEW.

THE following abstract exhibits in a condensed form the results which are the subject of this report, the figures being pounds (£ 1 = Rs. 10) with the last two figures cut off for shortness' sake; thus 727,8 reads seven hundred and twenty-seven *thousand*, eight hundred pounds.

RECEIPTS.		REVENUE AND EXPENDITURE ACCOUNT.	OUTGOINGS.	
Budget.	Accounts.		Budget.	Accounts.
51,570,0	53,654,4	A Interest	4,247,0	4,558,1
1,537,0	1,489,7	B Principal Heads of Revenue	8,519,1	8,220,1
		C Post Office, Telegraph and Mint.	1,765,0	1,771,7
1,396,0	1,513,1	D Civil Administration	11,111,0	11,038,5
1,325,0	1,707,2	E Miscellaneous	3,816,9	4,044,6
		F Famine	1,500,0	1,500,0
9,380,0	10,782,1	G Productive Public Works	9,680,0	9,649,0
665,0	727,8	H Public Works not classed as Productive.	7,168,0	6,393,5
3,875,0	3,821,5	K Military	18,730,0	18,861,1
		L Exchange	3,063,0	3,556,7
		M Provincial Surplus + or Deficit —	—707,0	+1,519,8
		Imperial Surplus	855,0	2,582,7
69,748,0	73,695,8	TOTAL	69,748,0	73,695,8

RECEIPTS.		OTHER TRANSACTIONS.	OUTGOINGS.	
Budget.	Accounts.		Budget.	Accounts.
855,0	2,582,7	Imperial Surplus as above.		
...	...	N Productive Public Works Capital Expenditure.	4,873,0	3,311,4
522,0	...	O Permanent Debt . . . . .	...	466,9
1,836,0	335,9	P Unfunded Debt . . . . .	...	...
		Q Deposits and Advances not bearing interest.	3,296,0	141,0
102,0	195,2	R Loans by Government . . . . .	...	...
...	...	S Guaranteed and Subsidized Companies, Capital Accounts.	516,0	502,4
850,0	877,5	T Remittances . . . . .	...	...
17,200,0	18,412,4	U Secretary of State's Bills	17,200,0	18,337,0
16,510,0	17,498,8	V Cash Balance, April 1st Do. March 31st	11,990,0	17,143,8
37,875,0	39,902,5	GRAND TOTAL	37,875,0	39,902,5

2. The details of all these figures will be found in the four statements attached to this Report, namely :—

1. General Statement of Estimates and Accounts.
2. Abstract A, shewing details of Revenue.
3. Abstract B, shewing details of Expenditure.
4. Abstract C, shewing details of Other Transactions.

3. I have first a few general remarks to make under the two heads "Comparison with the year 1880-81," and "Comparison of Accounts with Budget Estimates," and I shall then take up the figures, according to the sections lettered A, B, C, &c., in the above abstract.

Comparison with the year 1880-81.

4. A comparison of the accounts of 1881-82 with those of 1880-81 shows the following figures in the Revenue side :—

	1880-81.	1881-82.	Difference. + or —
Principal Heads of Revenue .	52,702,3	53,654,4	+ 952,1
Post Office, Telegraph and Mint	1,647,3	1,489,7	— 157,6
Civil Administration . . .	1,468,2	1,513,1	+ 44,9
Miscellaneous	1,985,9	1,707,2	— 278,7
Productive Public Works . . .	9,381,8	10,782,1	+ 1,400,3
Public Works not classed as Productive.	745,2	727,8	— 17,4
Military—			
Ordinary Account	924,1	814,0*	— 110,1
War Account	3,297,6	3,007,5	— 290,1
	<u>72,152,4</u>	<u>73,695,8</u>	<u>+ 1,543,4</u>

(* Assuming for reasons afterwards to be explained that all in excess of Budget estimate belongs to war account.)

5. The increase under Ordinary Revenue is mostly under Land Revenue and Excise, due in the latter case to a real increase of revenue, and in the former rather to collections of 1880-81 coming into 1881-82. Post Office, Telegraph and Mint all give worse revenue. The difference under Miscellaneous is chiefly an exceptional item that came into 1880-81. Under Productive Public Works a great increase of Railway receipts (see comparison with Budget) is the cause of the difference. In the war account the difference is chiefly that between the two portions of the English contribution brought to account in each year, *viz.*, 2,695,0 in 1880-81 and 2,305,0 in 1881-82.

6. The comparison on the expenditure side is as follows :—

	1880-81.	1881-82.	Difference. + or —
Interest	4,083,2	4,558,1	+ 474,9
Principal Heads of Revenue .	8,169,0	8,220,1	+ 51,1
Post Office, Telegraph and Mint	1,766,0	1,771,7	+ 5,7
Civil Administration	10,507,6	11,038,5	+ 470,9
Miscellaneous	3,823,2	4,044,5	+ 221,3
Famine	34,5	1,500,0	+ 1,465,5
Carried forward	<u>28,443,5</u>	<u>31,132,9</u>	<u>+ 2,689,4</u>

	1880-81.	1881-82.	Difference. + or —
Brought forward	28,443.5	31,132.9	+ 2,689.4
Productive Public Works	9,259.4	9,649.0	+ 389.6
Public Works not classed as Productive—			
Ordinary Account	5,099.1	6,168.9	+ 1,069.8
War Account	2,293.6	224.7	— 2,068.9
Military—			
Ordinary Account	16,717.7	16,459.0*	— 258.7
War Account	11,368.5	2,402.1	— 8,966.4
Exchange	2,716.8	3,556.7	+ 839.9
	<u>75,898.6</u>	<u>69,593.2</u>	<u>— 6,305.4</u>

(* Taking all excess over Budget as due to War.)

7. The expenditure under every head is more than in 1880-81. Under Interest we have a real increase in interest charges of about 130,0, debt, funded and unfunded being increased in 1880-81 by nearly three millions more than were spent in Productive Public Works, and a casual increase of 86,0 by our including two years' charges for interest on Savings Banks. The rest of the increase (about 220,0) comes against this head mostly by transfer from "Productive Public Works." The increase against "Ordinary Revenue" is, under "Salt" and "Forests" and is in both cases more than covered by the corresponding receipts. Under "Civil Administration" we have heavy charges for Census (158,6), and there have been heavy political charges which, it may be hoped, will not recur. Of the increase under "Miscellaneous" half is against the item of Stationery and half is due to the transfer to this head of Miscellaneous Refunds, hitherto charged as Refunds of Revenue. The increase under Famine represents the new policy of Famine Insurance. Under "Productive Works" the diminution in the rate of charge for interest meets the normal growth of that item, but the progress of State Railways brings a larger amount of charges, and the great increase of revenue on lines already open has entailed increase of maintenance charges, and still more of the amount of profits returnable to the Guaranteed Companies. Under "Non-Productive Works," the increase is wholly ascribable to the Local Governments being encouraged to expend, instead of accumulating, their balances, and does not affect the Imperial account. The increase in "Exchange" is due to the increase of drawings from £15,239.7 in 1880-81 to 18,412.4 in 1881-82.

Comparison of Accounts with Budget Estimates, 1881-82.

8. Compared with the Budget estimate we find the following differences in the various sections of the account:—

	Better.	Worse.
A Interest . . . . .	...	311.1
B Principal heads of Revenue	2,383.4	...
C Post Office, Telegraph and Mint . . . . .	...	54.0
D Civil Administration	189.6	...
E Miscellaneous	154.5	...
F Famine . . . . .	...	...
G Productive Public Works	1,433.1	...
H Public Works not classed as Productive	837.3	...
K Military . . . . .	...	184.6
L Exchange . . . . .	...	493.7
TOTAL	<u>4,997.9</u>	<u>1,043.4</u>
Combined Surplus	3,954.5	

9. Of these C, and D are a number of details which do not require special remark. E contains one big item on the receipt side, 155,3 premium on issue of a four per cent. loan, a charge of 99,1 for refunds taken in the Estimates under head B, and a number of smaller details.

10. Of A 86,0 is due to the additional year's charge for Savings Bank interest, and the rest may be taken against G as due to the fact of the interest charge against Productive Public Works being taken at 4 per cent. instead of $4\frac{1}{2}$; in other words half per cent. interest on £48 $\frac{1}{2}$ millions was taken in the Budget against "Productive Public Works," but carried on the accounts under "Interest on Ordinary Debt." Under B, Principal heads of Revenue, the opium account which, according to the then practice, was taken at net receipts 6,500,0, gave us 1,305,0 better, and Excise Revenue, estimated at about the same as 1880-81, produced 396,3 better; Land Revenue was 160,0 better, and Forests 104,4 better; the other increases are spread over nearly all the heads, and the account also profits by the transfer to other heads of 147,6 of Refunds.

11. Productive Public Works give 1,433,1 better than estimate. A somewhat larger difference than this (1,483,8) occurs under Railway receipts alone, but the other heads of receipt and all the heads of charge are a little worse than estimate, and the loss is only met by the saving of 220,0 under interest charge, just alluded to as due to the alteration in the rate of interest debited against Productive Works. Of the great increase in the revenue of the Railways, the Great Indian Peninsula Railway has the largest share.

12. The next two figures give Non-Productive Works better by 837,3 and Military worse by 184,6, but these figures include a transfer, not contemplated in the estimates, of 559,7, deducted from the expenditure under the former and added to that under the latter. Neglecting this we get 277,6 better under Non-Productive Works and 375,1 better under Military. Of the 277,6 one-half may be put down as mostly due to increased receipts under Rents and under Tolls and Ferries, and the other half as mostly due to savings in expenditure upon Irrigation Works.

13. The 375,1 better in Military is only part of the real improvement over the estimates, for the prospects of war expenditure, as judged in March 1882, were so much better than the estimates framed in March 1881, that 695,0 of receipts on account of the war contribution from England, which had come into the Budget of 1881-82 to balance the war expenditure, was transferred into the accounts of 1880-81.

14. The comparison may be stated in detail as follows:—

	Better.	Worse.	
Ordinary account of the Army . . .	...	409,5	
Military operations in Afghanistan—			
a.—Expenditure as originally estimated . . .	1,479,6	.	} Net 224,9 better.
b.—By inclusion of Frontier Railway expenditure of former years . . .	...	559,7	
c.—By exclusion of English contribution . . .	...	695,0	

There is no doubt that the 409,5 excess in Ordinary Military expenditure is really War expenditure not separable from the ordinary account, and assuming this to be the case, we find the War expenditure, apart from Frontier Railways, to be 1,479,6—409,5, or 1,070,1 better than estimate. As we lost 695,0 of this improvement by the transfer of this amount of receipts to 1880-81, there remains net improvement 375,1 as above given; the 559,7 being a mere transfer, which,

as it is not reckoned on the better side under "Frontier Railways," so is not reckoned on the worse side here.

15. The difference in Exchange is due to the heavy drawings of the Secretary of State. The extremely favourable state of the market enabled him to issue Bills for an amount far in excess of the requirements of the year; for besides the ordinary transactions of the year he repaid debt to the extent of over three millions, while reducing his cash balance only by one and a half.

16. The summary therefore of the whole account is—

	COMPARED WITH BUDGET.	
	Better.	Worse.
Opium (net revenue)	1,305,0	
<i>Excise Revenue</i>	396,3	
Land Revenue	160,0	
Forest Revenue	104,4	
<i>Other Principal Revenue Heads</i>	270,1(a)	
<i>Civil Administration, Receipts and Ex-</i> <i>penditure</i>	238,1(a)	
Premium on issue of Loan	155,3	
Railway Receipts (Productive Works)	1,483,8	
Military Expenditure on Account of the Kabul War (net)	375,1	
Exchange . . . . .	...	493,7
Other smaller differences (net) . . . . .	...	39,9(a)
	<hr/>	<hr/>
	4,488,1	533,6
	<hr/>	<hr/>
Combined Surplus	3,954,5	

(a) These figures are shewn as they would stand if there had been no difference between Accounts and Estimates in the manner of charging refunds.

The distribution of this 3,954,5 between Imperial and Provincial belongs to a future section of the report. It is sufficient here to say that in the three cases shewn in italics the figures chiefly affect the Provincial Account, and in the other cases it is chiefly the Imperial Surplus that is bettered.

17. I now proceed to take up the accounts in detail section by section.

SECTION A—INTEREST.

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
4,083,2	EXPENDITURE . . .	4,247,0	4,532,0	4,558,1

18. Compared with 1880-81, there are the following increases: 120,0 being the interest on about 3,000,0 of new debt, 85,0 owing to the inclusion of two years' interest on a large part of the Savings Bank Deposits, 200,0 owing to the smaller charge placed against the Productive Public Works Account. The increase over the Budget is 311,1 and is practically the two items last noticed:—

1.—Interest on Ordinary Debt.

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
	INDIA—			
3,365,9	Total Interest	3,576,7	3,553,8	3,497,9
2,037,9	DEDUCT—charged to Productive Public Works	2,209,4	1,973,1	1,986,2
1,328,0	Charge under Ordinary	1,367,3	1,580,7	1,511,7
2,341,2	ENGLAND	2,469,7	2,506,3	2,512,4
3,669,2	Total	3,837,0	4,087,0	4,024,1

19. The first line contains the total charge for interest paid in India, and the Budget estimate was thus calculated—

Interest on Total Debt in India on 31st March 1881	3,559,3
ADD—for probable new Loan in 1881-82	60,0
DEDUCT—Interest paid in England on Rupee Loan of 22nd April 1854	44,7
TOTAL	3,574,6

The difference of 2,1 between this and the figure above stated arises from the figures for March 31st, 1881, being here taken from the actual account, whereas at the time of the estimate they were not precisely ascertainable.

The payments made against this estimate amount to 3,512,7.

The principal disturbing element in the interest payments is the amount of payments due on March 15th, which are not demanded till April. The following comparison is made of these payments:—

	1881.	1882.
Coupons paid in April and May	53,6	59,0
Interest drafts of which advices received in April	204,3	229,3
TOTAL	257,9	288,3

These figures shew that under this head 30,4 more have been postponed from 1881-2 to 1882-3 than were postponed from 1880-1 to 1881-2.

But the actuals fell behind the Budget chiefly in respect of the provision made for interest upon the new Loan. The loan issued during the year was taken as part of the loan of 1st May 1865, of which the interest-payment dates are 1st November and 1st May, and the only interest charge upon it, payable within the year, was the abatement allowed for the interval between the date of payment, chiefly in August, and 1st November, the charge involved being only a small part of the Budget allowance of 60,0.

These two circumstances account in the gross for the difference between the actual interest charge, and that appropriate to a whole year, though there are of course minor variations between the annual amount of interest and that actually paid on each loan. (See Financial and Revenue Accounts, No. 28.)

The 3,512,7 which is thus explained as the amount of interest paid during the year is reduced to 3,497,9 (the charge which actually appears under this head) by a recovery of

SECTION A—INTEREST.

14,8, being the interest upon about 440,0 of securities held by Government on its own account. About half of this was received in repayment of a debt due by the Calcutta Municipality and about half in the lapse of the assets by the Nizamat Fund. While they are thus held by Government the interest received on them is taken by deduction from the charges.

20. The explanation appropriate to the figures taken in the next line—the interest charge under Productive Public Works—will be given under its proper head.

21. The *English* debt on March 31, 1881 was £71,334,7 bearing interest 2,846,5 (Finance and Revenue Accounts, 1880-1, No. 28). But out of this part belongs to the Account of Productive Public Works, being loans issued in redemption of East India Railway Annuity (interest 204,6) and East India Railway debentures (interest 145,5).

This leaves interest 2,496,4 to be provided in the ordinary account; and so far as we can follow the English estimate it was made up of the following:—

Annual interest charge on English Debt, as on March 1881	2,496,4
ADD—Charge on Rupee Loan of 22nd April 1854, above mentioned	44,7
DEDUCT—Savings due to the anticipated discharge during 1881-82 of nearly $4\frac{1}{2}$ millions, chiefly East India Bonds	70,4
TOTAL ESTIMATE	2,470,7

The charges exceeded this by 41,7, of which 35,0 was due to interest on a new $3\frac{1}{2}$ per cent. Loan which was provided for under Productive Public Works, but was by a different treatment charged under Ordinary. The rest consists of interest on a Temporary Loan (which is more than covered by receipts on account of investment of cash balance) and of some arrear payments.

2.—Interest on Deposits.

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
	INDIA—			
889	On Special Loans	88,0	89,9	83,2
30	On Treasury Notes	4,8	5,1	3,0
2,007	On Service Funds	209,8	211,6	212,9
969	On Savings Banks Deposits	83,1	112,2	212,7
239	On Miscellaneous Accounts	21,6	23,5	21,5
6	ENGLAND	1,7	2,7	7
4,140	TOTAL	409,0	445,0	534,0

In the above statement the interest payments are classified in the same way as we classify the obligations on which the interest is paid.

22. The first Indian item shews a considerable saving. The mass of the payments under it are allowances to the dependents of the Oudh Royal family, paid by way of interest on loans received from the King of Oudh in 1820 to 1830. The payments made on this account were 72,8 this year against 78,5 in 1880-81.

23. The Treasury note item is a small one and appears to have been over-estimated.

24. The payments on *Service funds* were highly in excess of estimate; in fact part of the estimate made under the last head should have been taken under this.

25. Under *Savings Bank* interest, we had in the first place an extra charge of a year's interest on Presidency Savings Banks deposits which was provided for neither in the Budget nor in the Regular estimates. Hitherto the practice has obtained of charging this interest in the year succeeding that for which it was due, while in the District Savings Bank the more correct course was followed of charging the interest and adding it to Savings Bank Deposits in the same year in which the credit was given in the detailed Banking accounts. To correct the procedure in this respect the interest for 1881-82 was ordered to be charged off and credited to Savings Bank Deposits, as on 31st March, and this brought on a debit of 85,9 in addition to the payments provided for in the estimates.

26. In the English amount one of the two items included in the estimate remained unclaimed during the year.

SECTION A—INTEREST.

Even this, however, leaves a charge of 126,8 to be taken against an estimate of 83,1, and this excess is due chiefly to the recent rapid development of the Savings Banks. The balances in these Banks were :—

	31st March 1880.	31st March 1881.	31st March 1882.
Presidency Savings Bank	1,598,6	2,225,6	2,312,1
District Savings Bank	436,3	703,4	726,2

This sudden expansion was the effect of new rules issued in December 1879, increasing the rate of interest and giving greater facilities, in many ways, to depositors. Part of these facilities were withdrawn by a resolution of 20th October 1880, and the rate of interest was reduced in May 1881, but these steps did not produce the anticipated effect of lessening deposits; and the balance has been maintained at the high figure reached before the reduction of interest.

The estimates failed to take sufficient account of this increase of the deposits and provided 83,1 only, while the payments reached 126,8. The short estimate was chiefly in respect of the Bombay Banks, where the balance on which the interest was paid amounted in one year from 1,067,0 to 1,551,1.

SECTION B.—PRINCIPAL HEADS OF REVENUE.

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
52,702,3	RECEIPTS	51,570,0	53,156,0	53,654,5

27. The improvement compared with last year is due chiefly to Land Revenue collections of 1880-81 postponed to 1881-82; but there is also a large improvement in the Excise Revenue. Compared with Budget estimates, Opium produced about 1,100,0 more, Excise nearly 400,0 more, and Forests 100,0 more.

I.—Land Revenue.

1880-81. Accounts.	Gross Revenue—	Budget.	1881-82. Revised.	Accounts.
89,2	India	77,4	95,0	95,0
609,3	Central Provinces	607,0	607,3	613,7
899,1	Burmah	1,120,0	1,140,0	1,052,3
374,8	Assam	387,0	387,6	379,4
3,751,8	Bengal	3,754,4	3,765,0	3,794,4
5,658,8	North-West Provinces	5,909,0	5,800,0	5,838,3
2,090,1	Punjab	2,048,7	2,100,0	2,095,3
4,673,4	Madras	4,791,5	4,739,1	4,688,9
3,763,8	Bombay	3,800,0	3,815,0	3,881,9
21,910,3	TOTAL	22,495,0	22,449,0	22,439,2
Deduct transferred to Productive Public Works Account—				
65,1	North-West Provinces	66,9	87,0	87,2
161,2	Punjab	16,8	31,6	33,3
552,1	Madras	600,0	539,0	334,5
18,9	Bombay	23,3	21,4	36,2
797,3	TOTAL	707,0	679,0	491,2
21,113,0	LAND REVENUE "ORDINARY"	21,788,0	21,770,0	21,948,0

28. The following explanation is given with reference to the first or gross total, as the deductions, which are not specifically separate from the rest of the Land Revenue are explained under the account of Productive Public Works.

The accounts of 1880-81 shew 21,910,3, the collections having been short of the normal amount, partly on account of remissions in the North-West, and partly owing to partial postponement of collections in the months February and March 1881, during which the subordinate revenue officers were engaged on the Census. Both of these causes would operate towards increasing the figures of 1881-82 at the expense of those of 1880-81, but the facts shewed that there was less postponement than was estimated, and that accordingly the year 1880-81 produced more, and 1881-82 less, than was anticipated when the estimates were made in March 1881.

This explanation particularly accounts for the falling-off in Madras, and partly also for that in the North-West, though the original estimate in this last appears to have been too high, the normal Land Revenue of the province being only about 5,750,0.

A similar explanation accounts in a small degree for the falling-off in Burmah, but the loss here was chiefly owing to the cultivators being unable, in the face of very low prices, to realize their crops at the usual time.

An improvement of four lakhs in Bengal is attributed to enhanced collections from Government estates. Bombay shews eight lakhs better than Budget, chiefly due to instalments due in Gujerat in April 1882 being received in March.

In the Punjab the estimates shew an excess of 46,6. The greater part of this is due to "Water Advantage Rate," the estimate of which (21,9) was made under "XXVIII—Irrigation." The rest of the increase is under "Miscellaneous Collections."

The improvement under "India" is due to the revenue of the ceded districts in Southern Afghanistan, namely Pishin and Sibi.

SECTION B.—PRINCIPAL HEADS OF REVENUE.

1880-81. Accounts.	II.—Opium Revenue.		1881-82. Revised.	Accounts.
7,683,6	Bengal	Budget.	7,476,0	7,465,3
2,526,2	Bombay	5,640,0	2,218,2	2,184,7
201,2	Excise	216,4	191,5	192,0
69,0	Miscellaneous	15,2	14,3	20,4
10,480,0	TOTAL	8,763,0	9,900,0	9,862,4

29. The Budget estimate was made at a time when the orders of the Secretary of State directed that the net figure should be taken at 6,500,0. The estimated expenditure being 2,263,0, the revenue was taken at 8,763,0, which, after the detailed estimates for other provinces, left 5,640,0 for Bengal.

The Bengal Estimate was therefore stated as 56,400 chests at Rs. 1,000 bringing in 5,640,0; the real expectation being at least Rs. 1,200 and the estimate being short stated with reference to the policy of Opium-estimate then prescribed by the Secretary of State, as above explained.

The following figures compare the successive years :—

	Chests sold.	Average price.	Produce, Rs.	Added to Stock,* chests.	Balance in Stock,* March 31, chests.
1876-77	47,240	1,270	6,000,0	68,051	71,315
1877-78	49,500	1,266	6,269,3	67,167	88,982
1878-79	55,500	1,225	6,798,6	43,140	76,622
1879-80	59,100	1,170	6,914,2	49,961	67,483
1880-81	56,400	1,362	7,683,6	52,969	64,052
1881-82 Budget	56,400	1,000	5,640,0	...	...
1881-82 Actual	56,400	1,324	7,465,3	49,732	57,384

* The last two columns refer to Stock for export only, and exclude three or four thousand chests produced annually for consumption in India.

The price fell off a little in the beginning of the year, being Rs. 1,330, 1,282, and 1,264 in the first quarter, against an average of about 1,400 in the next preceding three months. In July and August it rose to 1,405 and 1,389, from September to January it was between 1,344 and 1,323, and in the last two months it was only 1,288 and 1,257, so that it was the last months of the year chiefly that fell short of the high figures of 1880-81. The Revised estimate was 7,476,0, and, being framed when most of the circumstances affecting the actuals were ascertainable, was closely followed by the final accounts.

It will be seen that to the extent of 6,668 chests, the opium sales were fed by drawing upon accumulated stock.

30. For Bombay an average crop was expected, and the following figures compare the facts :—

	Chests.	Rate.†	Amount.
1876-77	49,136	600	2,948,2
1877-78	45,830	600	2,749,8
1878-79	36,807	650	2,393,0
1879-80	46,211½	650 & 700	3,141,1
1880-81	36,069½	700	2,526,2
1881-82 Estimate	41,292	700	2,891,4
1881-82 Actuals	31,196	700	2,184,7

† Opium which passes the scales at Ajmere pays Rs. 25 more.

Up till December the estimate was justified by the rate at which chests were brought for export, but from that month a heavy falling-off commenced. The figures of the various months compare as follow :—

	1879-80.	1880-81.	1881-82.	These figures include 1 or 2 of Miscellaneous Revenue.
Till November inclusive, eight months	2,052,1	1,425,4	1,591,0	
December	368,3	275,2	164,6	
January	438,0	277,2	201,4	
February	200,4	290,7	130,0	
March	149,7	257,9	101,7	
TOTAL	†	2,526,4	2,188,7	

† Total not shown as there was a write-back after March.

And the Regular estimate which was made in March, reduced the estimated revenue to 2,218,2, which it will be seen was nearly but not quite realized; the falling-off in March

SECTION B.—PRINCIPAL HEADS OF REVENUE.

1882, being, it will be seen from the figures just given, more marked than that in earlier months.

31. The revenue on Excise opium—(that is the credit of Rs 7½ per seer as the cost price of opium supplied for local consumption, the cost by the sale proceeds being taken as excise revenue), fell short of estimate by almost exactly the amount included in the estimate on account of sales in the Punjab (25,0). The plan of selling Government opium in that province was discontinued and no sales were made.

32. The *Miscellaneous Revenue* was a little better than estimate.

III.—Salt Revenue.

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
1,629,7	NORTHERN INDIA SALT DEPARTMENT	1,665,5	1,894,2	1,898,1
	SEA-BORNE SALT.			
19,4	Burmah	18,1	18,5	14,8
2,275,0	Bengal	2,272,7	2,284,0	2,371,6
18,3	Madras	20,0	9,1	5,7
2	Bombay	2	3	5
	GOVERNMENT SALT.			
1,541,1	Madras	1,550,0	1,446,0	1,452,6
26,5	Bombay	25,2	30,0	33,6
	EXCISE ON LOCAL MANUFACTURE.			
4,1	Burmah	4,4	5,0	4,9
109,7	Bengal	110,0	100,0	97,3
2,5	Madras	15,2	15,0	12,3
1,469,1	Bombay	1,451,0	1,387,0	1,458,8
20,4	MISCELLANEOUS	20,7	23,9	25,4
7,116,0	TOTAL	7,153,0	7,213,0	7,375,6

33. Under the first head the estimates were made at a time when the salt revenue was temporarily failing, as explained in last year's appropriation report. The estimates then made were for an improvement of ten lakhs over the expected returns of 1880-81. The revenue, however, very speedily recovered, and the original estimate of 1,665,5 was in March 1882 raised to 1,879,0, or, adding a new item of 51,0 on account of recoveries of freight charges, 1,930,0. But before the year closed the duty was reduced, and the effect of the reduction, for three weeks of March, was estimated at about 3½ lakhs, leaving the final estimate 1,894,2. This estimate, it will be seen, was very accurately realized.

34. The estimate made for *Sea-borne Salt* in Bengal was a repetition of the expected receipts of 1880-81; throughout the year the importations were slightly better, and promised an improvement of about 80,0. In the last month the reduction of duty was completely counteracted by the stimulus which the reduction gave to clearances, and thus both the Budget and the revised estimates were more than covered.

The importations of salt in Burmah and Madras fell somewhat below expectation, but the amounts in any case are small.

35. Madras deals chiefly in *Government Salt*, that is, in purchasing and re-selling salt locally manufactured. The Budget estimate was based, as is usual in such cases, upon the actual outturn of the previous year 1880-81. The consumption is, however, somewhat falling off owing to the substitution in the western districts of salt which pays duty in Bombay, and in March 1882 the revised estimate shewed 1,474,0, which in view of the reduction of duty to be made in that month (March 8) was reduced to 1,446,0. It will be seen that the realizations were somewhat short of this.

36. Under *Local Manufacture*, the chief figure is that of Bombay which very closely followed estimate; in fact the whole difference from last year's figure is somewhat less than the loss accruing in March from the reduction of duty. The falling-off under this head in Bengal is a continuance of a decrease, which has shewn itself of late years in the manufacture of salt in Orissa.

37. The *Miscellaneous* figures are chiefly warehouse rents, fines and forfeitures.

SECTION B.—PRINCIPAL HEADS OF REVENUE.

IV.—Stamps.

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
2,186,1	Court Fees	2,214,7	2,262,1	2,301,5
1,048,4	Other Stamp Duties	1,063,9	1,052,0	1,064,9
16,1	Miscellaneous	11,4	13,9	15,0
3,250,6	TOTAL	3,290,0	3,328,0	3,381,4

38. The improvement under this head is general, both from the actuals of 1880-81 to the Budget of 1881-82, and from the latter to the Actuals of 1881-82. Each province shew a slowly progressing revenue.

V.—Excise.

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
2,493,4	Liquors and Drugs	2,395,4	2,720,7	2,745,7
628,4	Opium	622,5	663,8	665,6
13,4	Other Receipts	13,1	26,5	16,0
3,135,2	TOTAL	3,031,0	3,411,0	3,427,3

39. The Budget estimate was for the most part a reproduction of the expected figures of 1880-81, save that a slight falling-off was anticipated in Burmah, owing to the restriction of opium vend in that province. But in the first place the actuals of 1880-81 slightly exceeded in every province the anticipations framed in March 1881, and the improvement in the excise revenue, alluded to in last year's report, has continued through the year. In nearly every province this improvement is manifest, and is attributed either to general prosperity and good harvests, or to increased competition at auction sales of excise monopolies, which is only another form of increased public demand.

VI.—Provincial Rates.

1880-81. Accounts.	GENERAL RATE ON LANDS.	Budget.	1881-82. Revised.	Accounts.
40,9	Central Provinces	40,4	41,2	40,0
51,2	Burmah	78,4	83,4	74,9
29,2	Assam	34,5	34,5	32,2
684,8	Bengal	682,6	676,6	681,8
535,2	North-West	541,4	545,0	554,3
255,0	Punjab	250,6	257,5	256,3
384,1	Madras	403,4	419,6	401,8
222,8	Bombay	224,6	222,8	229,7
2,203,2	TOTAL	2,255,9	2,280,6	2,271,0
	OTHER RATES.			
6,5	India	6,2	5,5	5,6
14,6	Central Provinces	14,3	14,3	16,4
2,2	Burmah	2,3	2,3	3,2
38,6	Bengal	38,2	37,4	42,6
340,0	North-West	343,1	350,0	337,4
169,0	Madras	201,6	192,4	217,0
2,3	Bombay	1,4	2,5	2,3
573,2	TOTAL	607,1	604,4	624,5
2,776,4	TOTAL BOTH	2,863,0	2,885,0	2,895,5

40. The first set of these figures shews the general rate levied, mostly for Public Works, but in some cases also for primary education. These rates are all of a "local" character, that is, intended for expenditure within the area whence they are obtained. The second set of figures contains several small items; the large figure in the North-West being the Putwari cess, since abolished, and that in Madras being the Village Service cess.

The actuals for the most part closely follow the estimates. A slight falling-off in Burmah and Assam is explained by the similar reduction in the figures of Land Revenue, as the collections of Land Revenue and Land Rates are made together. In Madras the Village Service cess produced more than expected, as in some districts the demand, temporarily suspended, was re-imposed; and in Bombay an enhancement of rates came

SECTION B.—PRINCIPAL HEADS OF REVENUE.

into operation in some of the districts and increased the revenue over the Budget estimate.

VII.—Customs.

1880-81. Accounts.		IMPORTS.	Budget.	1881-82. Revised.	Accounts.
141,4	Burmah	.	156,7	153,6	152,7
727,3	Bengal	.	682,6	644,6	617,3
159,9	Madras	.	149,0	145,7	143,8
751,2	Bombay	.	674,0	578,0	648,5
1,779,8	TOTAL	.	1,662,3	1,521,9	1,562,3
		EXPORTS.			
436,4	Burmah	.	415,8	446,6	487,4
179,9	Bengal	.	160,0	200,0	204,9
84,5	Madras	.	70,0	60,0	49,9
30,7	Bombay	.	18,1	22,7	25,8
731,5	TOTAL	.	663,9	729,3	768,0
28,3	MISCELLANEOUS	.	40,8	38,8	31,1
2,539,6	TOTAL	.	2,367,0	2,290,0	2,361,4

41. The Budget estimate allowed for a falling-off, in Bengal and Bombay, below the figures of 1880-81. Till the end of November the revenue, on the whole, was equal to that of 1880-81, but the import duties began to fall off towards the end of the year, both by the continued substitution of duty-free for duty-paying cotton goods, and because there was an expectation of reduction of duty, and a consequent postponement as far as possible clearances at the Customs House. The general abolition of import duties, which came into effect on 10th March, necessarily added to the loss.

42. There was, however, an abundant rice harvest and the low prices favored export; and the increase of revenue under this head fully made up for the loss on imports.

43. The following figures continue the classification of net revenue presented in last year's report. It will be seen that three-quarters of the reduction of revenue occurs under the head of Cotton Goods, arising, as just explained, from the fact that a continually increasing proportion of the imports under this head has been of the kinds exempted from duty :—

	IMPORTS.	1880-81.	1881-82.
Cotton Goods	.	717,2	559,5
Liquors	.	378,9	405,7
Metals	.	133,6	109,2
Provisions	.	25,5	23,9
Silk	.	103,0	78,6
Woollen Manufactures	.	59,5	51,6
Apparel	.	32,1	29,5
Sugar	.	75,3	54,3
Other Goods	.	209,7	198,2
TOTAL	.	1,734,8	1,510,5
	EXPORTS.		
Rice	.	715,5	747,8
Indigo (abolished)	.	—2	0
Other Goods	.	2	5
TOTAL	.	715,5	748,3
MISCELLANEOUS	.	28,3	31,1
TOTAL NET REVENUE	.	2,478,6	2,289,9

VIII.—Assessed Taxes.

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
558,7	TOTAL	550,0	538,0	536,8

44. The figures appear to call for no remark.

SECTION B.—PRINCIPAL HEADS OF REVENUE.

1880-81.		IX.—Forests.		1881-82.	
Accounts.			Budget.	Revised.	Accounts.
85,0	Central Provinces		116,1	98,0	117,3
151,7	Burmah		142,0	215,3	223,2
94,2	North-West Provinces		118,0	99,4	106,6
152,3	Bombay		165,0	161,8	182,8
224,5	Other Provinces		227,0	243,5	242,3
1,6	England		1,9	2,0	2,2
709,3	TOTAL		770,0	820,0	874,4

45. The revenue in the Central Provinces came up to Budget estimate, although at the time of the Regular estimate it was thought that there would be very considerable unrealized outstandings. The improvement, as compared with 1880-81, is in timber removed by Government Agency the revenue from which increased from 6,2 to 29,7.

In Burmah, the operations of the department greatly extended towards the end of the year, and special expenditure was sanctioned to meet the high demand for timber. High prices ruled in the market, and there were also higher realizations in sale of drift and waif wood. A reduction of duty from 7 per cent. to 1 per cent. on foreign timber brought down the Salween did not produce a loss of revenue, as the estimated revenue had been realized before it was brought into operation.

The falling-off in revenue in the North-West is chiefly owing to failure to dispose of a large stock of timber in the School Circle. The demand for Public Works, in the Oudh Circle, has also fallen off, but on the other hand there has been an increase both of Revenue and of Expenditure in the Oudh Circle.

In Bombay there was at the end of the year an unusual demand, at very high prices, for timber and sandal-wood. This demand came too late even for inclusion in the Revised estimate and produced a considerable excess over the estimated revenue.

In the other provinces the operations are of a more regular character and are less affected by market fluctuations. They do not therefore shew, in the actual figure, any great variation from the estimates, but there is a general improvement in Bengal and in Madras owing to increased sales of smaller produce.

1880-81.		X.—Registration.		1881-82.	
Accounts.			Budget.	Revised.	Accounts.
281,2	TOTAL		290,0	280,0	284,7

46. The figures in every respect closely follow those of last year.

1880-81.		XI.—Tributes from Native States.		1881-82.	
Accounts.			Budget.	Revised.	Accounts.
742,2	TOTAL		705,0	721,0	706,9

47. The figures under this head have little variation, except as some State falls into arrear or makes up an arrear. The final figures follow the Budget very accurately. Under "India General" there is a reduction of 5,0 owing to a new arrangement by which that amount of Land Revenue, hitherto accounted for to Oodeypore, is now taken (under its proper head) in lieu of a tribute due from Oodeypore. Bombay however shews nearly the same amount of excess, owing to arrear collections from Kathiawar Chiefs.

The figures of last year were unduly swollen by a capitalized payment of 30,0 received from the Maharaja of Dhar.

SECTION B.—DIRECT DEMANDS ON THE REVENUE.

1880-81.				1881-82.	
Accounts.			Budget.	Revised.	Accounts.
8,169,0	EXPENDITURE		8,519,0	8,554,7	8,220,1

48. But for a change of accounting by which 147,6 of Refunds passed in the accounts to other heads, the expenditure would be 8,367,7, and this figure should be used in the general comparison. Compared with last year the bulk 120,0 of the increase is under "Salt," where the introduction of a new depôt system involved considerable expenditure in construction of depôts, and large advances for carriage and freight of salt conveyed to them. Forests also shew an increase of 100,0 mostly covered by enhanced revenue. The expenditure was within Budget estimate, except under Salt, where most of the expenditure on depôts, just referred to, was not provided for.

SECTION B.—DIRECT DEMANDS ON THE REVENUE.

3.—Refunds and Drawbacks.

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
46,8	Land Revenue	47,5	59,0	48,0
140,6	Salt	34,2	46,8	45,3
34,2	Stamps	35,2	36,9	37,7
62,4	Customs	20,8	37,3	73,2
30,6	Assessed Taxes	22,8	25,7	28,9
31,7	Other Revenue Refunds	63,9	102,0	39,3
46,1	Law and Justice	44,0	46,8	...
76,8	Miscellaneous Refunds	81,6	68,5	...
469,2	TOTAL	350,0	423,0	272,4

49. Refunds is an item so liable to be affected by unexpected large payments, arising from administrative measures, that the Budget estimate has for some years been fixed by a definite rule based upon the experience of past years, but having no precise appropriation to the various kinds of charges. It is assumed that any special excess over this is not unlikely to be met by the special *per contra* credit arising from the same circumstances, and it is only towards the end of the year that it can be stated with any degree of accuracy whether any such special claims have fallen upon Government.

Special claims of this nature arose in Madras where 2,2 of water-rates improperly collected had to be refunded, and in Bombay a repayment had to be made under the treaty made with Portuguese India. These Goa refunds are responsible for the divergence under "Customs" and "Other Revenue Refunds," as part of what had been provided for in the revised estimates under "Other Revenue Refunds" was more specifically charged under "Customs Refunds."

The charges under the last two heads have been transferred to the heads 19—Law and Justice, and 31—Miscellaneous, as the Secretary of State has directed that only Revenue Refunds be charged against the major head 3—Refunds and Drawbacks.

4.—Assignments and Compensations.

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
284,0	India	306,2	305,4	268,6
8,0	Central Provinces	7,5	7,4	7,7
...	Burmah . . . . .	...	...	...
3,4	Assam	3,0	2,8	3,3
5,8	Bengal	11,3	16,0	16,4
7,5	North-West Provinces	7,5	7,5	7,2
22,2	Punjab	22,7	22,0	22,1
143,6	Madras	144,2	119,0	121,3
740,5	Bombay	734,7	763,6	747,8
1,215,0	TOTAL	1,207,1	1,243,7	1,194,4

50. Under India the payment is all but entirely the salt compensations to Native States. These fell short of estimate by 6,2, an amount due to Maharaja Holkar not charged within the year, and by 10,4, over-estimate of the Royalty payable to Jeypur and Jodhpur. Two miscellaneous compensations, aggregating 3,9, were also not paid within the year.

The inequality of the figures against Bengal is due to the fact that no payment was made in 1880-81, and two payments were made in 1881-82, of the yearly compensation, 5,0, for the resumption of the Bhootan Dooars.

5.—Land Revenue.

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
74,8	India	96,4	89,7	73,5
73,9	Central Provinces	75,6	74,0	74,1
173,1	Burmah	189,0	207,5	194,1
89,1	Assam	88,3	88,9	83,4
322,7	Bengal	310,0	311,6	310,2
658,2	North-West Provinces	650,0	652,5	647,1
231,4	Punjab	228,7	227,3	231,6
712,8	Madras	728,1	722,7	723,8
647,0	Bombay	665,0	662,2	665,4
2,983,0	TOTAL INDIA	3,031,1	3,036,4	3,003,2
7	Add England	9	6	6
2,983,7	TOTAL	3,032,0	3,037,0	3,003,8

SECTION B.—DIRECT DEMANDS ON THE REVENUE.

51. Under India, the Budget estimate for Revenue Surveys included charges 22,4 for survey parties working in Burmah, which in the accounts were taken under British Burmah. Allowing for this the actuals closely followed the estimates.

Under Central Provinces the estimates were also closely followed.

Under Burmah we must first, for the comparison with Budget, deduct the survey charges just alluded to, leaving 171,7, expenditure against 189,0 estimate, or a saving of 17,3. Of this amount 7,2 is under the head of "Commission on Revenue Collections," and is in part owing to the short collections explained on the Revenue side; it was necessarily followed by increase of charges in 1882-83. Further, an item of 7,1 was provided in the Budget as a "Reserve" and was not expended.

In Assam there is a saving of 4,9, of which 2,5 is on Commission and is explained in the same way as under Burmah, and 1,2 was a provision for anticipated survey charges which was not eventually required.

In Bengal the Actuals very closely follow Budget, but the coincidence is the result of a balance of differences. 6,4 was short spent, being malikana (proprietary allowance) not claimed within the year, while on the other hand Collectors and their establishments cost 4,9 more than Budget, in which a deduction for "Probable Savings" was made but found to be excessive. Another increase of 1,6 under "Management of Government estates" is covered by the enhanced collections reported on the revenue side.

In the North-West the Actuals follow, and are slightly within the Budget.

In the Punjab there is a slight excess in the expenditure, of which nearly half is in an item recoverable in the form of fees.

The Madras accounts show expenditure slightly less than estimates. The difference is mainly under two heads, first a saving of 6,0 in allowances to village officers, where the Budget appears to have presumed too rapid an extension of the operations under the Village Service Act, and secondly, an excess expenditure of 3,2 for Revenue Surveys, only partly met by a supplemental grant of 1,5 over the Budget.

The Bombay expenditure closely follows the estimates, a small saving in balances in the Collector's establishments being counterbalanced by increase of allowances given to Revenue Survey Officers in Sindh.

6.—Opium.

1880-81, Accounts.	BENGAL—	Budget.	1881-82. Revised.	Accounts.
1,909,2	Payments to cultivators and manufacturing charges	2,124,7	1,939,1	1,931,4
117,4	Other charges	135,6	119,8	123,0
2,2	PUNJAB, BOMBAY AND ENGLAND	2,7	3,1	3,0
2,028,8	TOTAL	2,263,0	2,062,0	2,057,4

52. The first of these charges necessarily depends upon the amount of opium produced, but as each year includes payments on account of two seasons, no very accurate correspondence can be found between the produce of each season, and the amount of each year's expenditure. Part of the increase in 1881-82 over the previous year is due to the raising of the price paid to cultivators in the Benares Agency from Rs. 4-8 to Rs. 5, with effect from the crop of 1881-82, the similar measure having been taken in Behar Agency in September 1880.

The charges were well within the Budget estimate, which, being fixed at a time when the profits of the crop are absolutely unknown, is taken at an amount sufficient to provide for a moderately good crop.

53. The saving of 12,5 under other charges is chiefly under the head of "Commission," estimated at 23,4 but only 16,0 spent. There were also other savings in salaries and establishment charges.

7.—Salt.

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
125,9	Northern India Salt Department	154,3	277,0	240,0
6,2	Burmah and Bengal	5,6	5,2	4,1
140,6	Madras	142,5	140,0	132,8
90,8	Bombay	125,6	121,8	109,3
363,5	TOTAL	428,0	544,0	486,2

SECTION B.—DIRECT DEMANDS ON THE REVENUE.

54. Compared with the rate of expenditure in 1880-81, the estimates of the Northern India Salt Department provided nearly 30,0 additional for manufacture of salt at Sambhur, Didwana, and Pachbadra. This arose from the development of the dépôt system by which the salt is manufactured and conveyed at Government expense to sale-depôts in the consuming districts, instead of this work being done by the wholesale merchants. It was only during the course of the year that the system was fully developed, and it was necessary to add to the original estimates, first a moderate amount for construction of depôts, and secondly, a very large amount for charges of carriage and freight from the salt sources to the depôts. These charges are ultimately recovered as part of the sale price of the salt, but necessarily, in the first year, the recoveries are far short of the outlay.

In the revised estimate 122,3 was added on this account to the original estimate of 154,3, giving total of 276,6 (taken as 277,0). However, the expenditure against this 122,3 was only 56,2 in Sambhur, 8,2 for the Punjab mines, and 10,7 for Pachbadra; total 75,1.

Against the original 154,3 the expenditure was 164,9, and the excess is almost exactly accounted for by the following principal items:—

- (1) Excess expenditure almost entirely in connexion with the introduction of the dépôt system. Sambhur 4,2 against estimate 1, for construction, and 11,2 against 7,2 for Miscellaneous; Punjab mines 11,4 against 2,4 for construction; Neemuch, a new dépôt, 1,5 unprovided for in estimates; total excess 18,6.
- (2) On the other hand, manufacture at Pachbudra cost only 1,7 against an estimate of 8,5.

In other respects the estimates were fairly followed.

55. In Madras there is short expenditure of 97. The main part of this, 88, was on the charge for purchase and freight of salt (726 against estimate 814), a charge which necessarily varies according to the favorableness of the season for manufacture. In other charges, on the one hand there was saving of 73 on the provision for petty construction which was taken rather high at 186; on the other hand there was an excess expenditure of 55 in re-organizing the preventive establishments.

56. The *Bombay* estimates provided 45,0 new charges, in connexion with the Goa Treaty, more than half of which was for purchase of salt. The expenditure on this account was only 17,5.

On the other hand, heavy purchases of salt, at the end of the year, caused an excess expenditure under other heads of 6,2, which was of course met by increased revenue from sales. A preventive line on the Kathiawar frontier, not provided for in the Budget estimates, and sanctioned by the Government of India, only at the end of the year, cost 2,3.

8.—Stamps.

1880-81. Accounts.	INDIA—	Budget.	1881-82. Revised.	Accounts.
56,8	Charges for sales (chiefly Discount)	59,9	58,6	59,0
19,1	Other expenditure	14,1	18,8	18,8
31,6	ENGLAND	40,0	31,6	32,8
107,5	TOTAL	114,0	109,0	110,6

57. The excess in "Other expenditure" is due to an error in the estimates; 6,5 were taken as a deduction from expenditure under "India" on account of value of stamped paper supplied to Madras, without being brought upon the Madras estimates.

The English charge is for stamped paper, and the supply was somewhat curtailed owing to the preparation of new patterns: the prices paid were also somewhat lower.

9.—Excise.

1880-81. Accounts.	Budget.	1881-82. Revised.	Accounts.
95,4	99,0	99,0	96,9
	TOTAL		

58. Except in two respects, the charges, which are mostly for establishments, closely follow the figures of last year and the estimates. In the North-West there were heavy contingent charges arising from the system of direct management there adopted, and an increase in the discount on opium sales, which necessarily corresponds to increased sales. These

SECTION B.—DIRECT DEMANDS ON THE REVENUE.

charges were met by an increased grant of 20 by the Local Government. In Madras also the charge for purchase of arrack for sale in the town of Madras exceeded the Budget provision.

10.—Provincial Rates.

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
46,4	TOTAL	48,0	49,0	53,2

59. The increase over last year's figures and over the Budget estimate occurs almost entirely in Bengal, and is due to the payments of local cesses on Government estates, which are largely recoverable from tenants, having greatly exceeded the recoveries effected.

11.—Customs.

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
25,6	Burmah	27,6	26,2	25,9
69,8	Bengal	70,0	69,5	68,6
22,2	Madras	24,0	23,1	23,3
81,3	Bombay	84,4	77,2	77,3
0	England	0	0	0
198,9	TOTAL	206,0	196,0	195,1

60. In Burmah the Budget provided for some new establishments which were not entertained, and in Bengal there was a small saving in the charges for the preventive establishments.

The chief part (5,9) of the saving in Bombay is owing to the withdrawal of the preventive lines on the frontier of Portuguese India, after the conclusion of the Goa Treaty.

12.—Assessed Taxes.

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
21,2	TOTAL	15,0	14,0	13,1

61. The charges incurred were everywhere within estimate. The decrease in expenditure, as compared with last year, arises from the reduction of establishments after the revisions of assessment made in 1880-81.

13.—Forests.

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
49,5	Central Provinces	70,1	59,3	49,6
71,2	Burmah	101,0	129,9	115,0
67,9	North-West Provinces	85,5	94,5	91,5
111,9	Bombay	120,0	117,8	115,0
161,4	Other Provinces	189,2	193,3	181,2
4,1	England	5,2	5,2	5,3
466,0	TOTAL	571,0	600,0	557,6

62. The Central Provinces Budget provided for charges connected with the supply of fuel to the Holkar State Railway, a scheme which was afterwards abandoned, as also a special purchase of machinery which was not made.

In Burmah the increase of expenditure arises from extended operations referred to on the revenue side.

In the North-West a considerable increase over Budget estimates was sanctioned for settlement of claims of certain contractors, which however was not all spent.

In Bombay the original estimate appears to have been too high, and though there was unanticipated expenditure at the end of the year in meeting the high demand for timber, the whole expenditure fell considerably within the estimate.

Under other provinces the saving occurred chiefly in the Punjab, and is stated to arise from economical working of the Department. Bengal and Madras are chiefly responsible for the excess as compared with 1880-81, which in both cases is attributed to extension of sales, the revenue having also increased by 12,4 and 7,0.

SECTION B.—DIRECT DEMANDS ON THE REVENUE.

1880-81.
Accounts.
173.3

14.—Registration.

TOTAL

Budget.	1881-82. Revised.	Accounts.
186,0	178,0	179,4

63. On the Burmah estimates there was a saving (11 against 20) owing to the Budget providing for certain re-arrangements of expenditure that were not fully carried out. A similar considerable saving (234 against 290) occurred in Bombay, where provision was made for new charges in connexion with the Deccan Agricultural Relief Act, which turned out to be in excess of requirements. In the North-West Provinces, on the other hand, there was an excess expenditure of 30 (315 against 285), which occurred entirely under Record Fund; it was met by and is due to increased receipts and better working of the system it represents.

SECTION C.—POST OFFICE, TELEGRAPH AND MINT. :

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
1,647,3	RECEIPTS	1,537,0	1,510,0	1,489,7

64. In all three departments there has been less revenue in 1881-82 than in 1880-81. The falling-off in Actuals, as compared with Budget, is chiefly under Mint, the importation and coinage of silver being less than usual.

XII.—Post Office.

1880-81. Accounts.	IMPERIAL POST OFFICE.	Budget.	1881-82. Revised.	Accounts
638,0	Sale of Postage Stamps	639,4	590,0	592,2
199,6	Parcel and other Postage collected in Cash	237,6	252,0	242,0
51,6	Money Order Fees	54,0	89,6	71,7
151,5	Other Receipts	58,2	68,4	70,7
1,040,7	TOTAL	989,2	1,000,0	976,6
25,9	DEDUCT—Accounted for to other Govern- ments	257	28,2	313
1,014,8	NET RECEIPTS	963,5	971,8	945,3
3,8	ADD—District Post	35	4,2	4,6
1,018,6	TOTAL	967,0	976,0	949,9

65. The falling-off in Stamp Sale Receipts is partly accounted for by certain small items formerly paid in Stamps, coming during 1881-82 under the class of Cash Realizations; but there has been a real falling-off in revenue. Under Money Order Fees it is sufficient to say that the amount remitted rose from 4,570,9 in 1880-81 to 5,733,5 in 1881-82. Under "Other Receipts" a large falling-off was estimated in Bullock Train Collections, as it was intended to abolish the Calcutta Agency. This step, however, was not carried out.

XIII.—Telegraph.

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
452,9	Indian	391,9	378,0	376,6
86,2	Indo-European	89,1	98,0	92,6
539,1	TOTAL	481,0	476,0	469,2

66. Under Indian the Budget anticipated a decrease of message revenue owing to the cessation of the Afghan War, and the estimate would have been fully realized or nearly so but for certain recoveries from Railways not made within the year.

67. The difference between Budget and Actuals in Indo-European is due to larger receipts in England, while the competing line *via* Suez was interrupted (July and August 1881), and also to earlier settlement of accounts with the Indo-European Company.

XIV.—Mint.

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
76,1	Seignorage on Silver	72,6	34,1	43,4
13,4	Gain on Copper Coinage	6,0	15,0	14,0
89,5	Other Receipts	10,4	8,9	13,2
	TOTAL	89,0	58,0	70,6

68. The first two items here are extremely irregular, the first depending upon the importation of silver, and the second upon the absorption of copper coin. The estimate was made for an average importation, but as a matter of fact the imports were very short indeed. Some importations into Calcutta, at the very end of the year, brought an unexpected increase over the revised estimate.

The importations of silver have been in recent years—

	Net Importation.	Silver Coinage.
1878-79	3,970,7	7,210,8
1879-80	7,869,7	10,257,0
1880-81	3,892,6	4,249,7
1881-82	5,379,0	2,186,3

SECTION C.—POST OFFICE, TELEGRAPH AND MINT.

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
1,766,0	EXPENDITURE .	1,765,0	1,811,0	1,771,7

69. Compared with last year there is more expenditure on Telegraph, but less in Post Office. On the other hand, Post Office has exceeded its estimates, but the other two departments shew a saving.

15.—Post Office.

1880-81. Accounts.	IMPERIAL POST OFFICE.	Budget.	1881-82. Revised.	Accounts.
27,9	Chief Post Office	29,6	30,1	30,7
523,9	Presidency and District Offices	548,2	571,8	577,6
392,0	Conveyance of Mails	296,0	308,9	308,6
34,3	Other Charges	33,2	35,5	26,7
978,1	TOTAL	907,0	946,3	943,6
91,0	ADD—District Post Office	90,9	105,0	107,5
1,069,1	TOTAL INDIA	997,9	1,051,3	1,051,1
106,4	ENGLAND	100,1	98,7	96,8
1,175,5	TOTAL	1,098,0	1,150,0	1,147,9

70. There is an excess of expenditure under all the Indian heads. In the first two it was owing to additional establishments entertained during the year which were not sufficiently provided for in the estimates. The excess on charges for conveyance is connected with the increase in Bullock Train receipts, and like it is due to the non-abolition of the Calcutta Agency. The other charges contain some items which were taken in the estimate as chargeable to the War in Afghanistan.

Under District Post Office the chief increase is 11,1, new charges in connection with local postal service at Quetta.

71. In England there was a saving of 8,3 in the cost of stamps, against an additional payment of 5,0 under the postal arrangement with the English Treasury.

16.—Telegraph.

INDIAN TELEGRAPH.				
1880-81. Accounts.	Capital Account.	Budget.	1881-82. Revised.	Accounts.
44,1	India	72,4	59,2	57,0
53,3	England	67,0	67,3	49,1
Revenue Account.				
304,4	India	321,0	330,7	317,8
6,0	England	6,0	60	6,9
INDO-EUROPEAN TELEGRAPH.				
60,4	India	66,2	66,0	67,3
29,6	England	29,4	37,8	38,1
497,8	TOTAL	562,0	567,0	536,2

72. Under Indian Telegraph Capital Account the Revised Estimate was less than the Budget owing to recoveries expected from the Ceylon Government on transfer to them of the Ceylon Lines. The recovery in the accounts was 6,9. The English figure, chiefly purchase of stores, was reduced by postponement of certain payments.

In the Revenue Account the Revised Estimate provided for increases of pay due to the introduction of a revised scale of salaries; but the accounts shewed savings under other heads.

73. Under Indo-European the Indian figure was in excess of Budget owing to an arrear charge of the Marine Department on account of repairs of the Telegraph Vessel *Patrick Stewart*. The English figure was increased by a payment to be made to the Eastern Telegraph Company under the "*Common Purse*" arrangement—practically a refund of the excess receipts on the Revenue side.

SECTION C.—POST OFFICE, TELEGRAPH AND MINT.

1880-81. Accounts.	17.—Mint.	Budget.	1881-82. Revised.	Accounts.
43,9	Calcutta Mint	44,7	39,9	40,6
44,7	Bombay Mint*	40,5	31,3	27,9
3,4	Stores from England	19,8	22,8	19,0
92,0	TOTAL	105,0	94,0	87,5

* Includes 5 or 6 at Madras.

74. The saving in both the Mints is due to slackness of work. As mentioned on the Revenue side, the estimates were framed for a larger importation of silver than actually occurred, and the provision made for the engagement of temporary or extra establishments and for consumption of stores was greater than required.

SECTION D.—RECEIPTS BY CIVIL DEPARTMENTS.

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
1,468,2	RECEIPTS	1,396,0	1,426,0	1,513,1

75. The principal improvement over 1880-81 under receipts is about 40,0 under Minor Departments, which is made up of several details. The receipts under all the heads were better than estimate.

1880-81. Accounts.	XV.—Law and Justice.	Budget.	1881-82. Revised.	Accounts
268,2	Fees, Fines and Forfeitures	268,2	269,0	271,6
246,6	Jail Manufactures	265,8	235,1	262,3
173,0	Other receipts	130,0	138,9	143,6
687,8	TOTAL	664,0	643,0	677,5

76. The figures of the year fairly followed the Budget estimates. Bengal and North-West both showed short realizations arising from too sanguine estimates of jail receipts, but in the other provinces the realizations more than covered the estimate.

Compared with last year the chief difference in "other receipts" is under the head "Unclaimed property," under which there were, in 1880-81, extraordinary receipts both in Madras and in Bombay.

1880-81. Accounts.	XVI.—Police.	Budget.	1881-82. Revised.	Accounts.
130,5	Fees, Fines and Forfeitures	129,8	134,3	136,7
111,3	Other receipts	106,2	107,7	111,3
241,8	TOTAL	236,0	242,0	248,0

77. Half the receipts (130,5 last year and 136,7 this year) are under the head of "Fees and Fines," which for the most part means Cattle Pounds. The realizations in almost every detail differ only slightly from those of last year and from those of the estimate. The only difference worthy of note is a realization of 5,6 from the Berars, being half of the amount due on a settlement of account in connection with the charges of the Thuggi and Dacoity Department.

1880-81. Accounts.	XVII.—Marine.	Budget.	1881-82. Revised.	Accounts.
	MARINE DEPARTMENT.			
94,5	Dockyards and Seagoing Vessels	65,6	77,4	106,6
	CIVIL DEPARTMENT.			
	(Ports, Light Houses and River Navigation.)			
17,6	Burmah	20,0	18,3	17,7
127,6	Bengal (chiefly Hooghly Pilotage)	117,5	104,4	108,2
1,7	Madras	1,9	2,4	1,1
5,1	Bombay	5,0	3,5	4,3
246,5	TOTAL	210,0	206,0	237,9

78. Under the first head, it is in the Dockyard chiefly that the increase occurs. It is due to large demands on the dockyards by other Departments, and is partly counter-balanced by increased expenditure.

In Burmah the failure was chiefly in the estimate of the earnings of a new steamer supplied to the Arracan Division.

In Bengal the receipts of Pilotage dues fell short, owing to the reduction of the rates by 15 per cent. in August 1881. Port dues at Calcutta were made over to the Port Commissioners in November, 1881, causing a further falling-off in the revenues and also in the corresponding expenditure.

SECTION D.—RECEIPTS BY CIVIL DEPARTMENTS.

1880-81. Accounts.	XVIII.—Education.		Budget.	1881-82. Revised.	Accounts.
107,6	Fees		102,7	109,3	116,9
62,6	Other Receipts		40,3	69,7	72,4
170,2	TOTAL		143,0	179,0	189,3

79. A great part of the increase over Budget under "Other Receipts" is due to the inclusion within the accounts of the transactions of the Government Book Depôts at Madras and Bombay, whose accounts have hitherto been kept outside. The increase was 8,0 in Madras and 15,6 in Bombay, counterbalanced by expenditure of 8,8 and 9,7. There is also a special recovery of 3,0 in Bengal, on account of lands occupied by a scientific institution.

Fees generally showed considerable increase, and especially in Bombay there has been great activity in establishing new schools and in contributing towards them.

The revenue through these causes somewhat exceeded that of last year, notwithstanding that the latter contained some exceptional items.

1880-81. Accounts.	INDIA—	XIX.—Medical.		Budget.	1881-82. Revised.	Accounts.
16,5	Hospital Fees			18,3	15,9	15,6
24,8	Other Receipts			19,4	23,1	19,9
2,1	ENGLAND			4,3	4,0	4,0
43,4	TOTAL			42,0	43,0	39,5

80. The falling-off in Budget, as compared with last year's figures, is chiefly ascribable to a special arrear recovery in Madras, which occurred in 1880-81. The Actuals of 1881-82 have very closely followed the estimates but for a falling-off under Hospital Receipts in Calcutta, arising from a reduction of the rate of recovery from the Port Funds on account of Sick seamen in hospital.

The English item under this head appertained to the Royal India Lunatic Asylum. The Budget included a special item of 2,5, sale proceeds of land required by a Railway Company, but, the claim going to arbitration, only 1,8 were received.

XX.—Scientific and other Minor Departments.

1880-81. Accounts.	CINCHONA PLANTATIONS—	Budget.	1881-82. Revised.	Accounts.
14,9	England	38,0	43,7	43,7
17,6	India	16,9	18,9	20,9
	INLAND LABOUR TRANSPORT—			
9,5	Fees	12,7	9,0	8,8
6,3	MATHEMATICAL INSTRUMENT DEPARTMENT	4,0	8,8	10,6
30,2	OTHER ITEMS	29,4	32,6	36,9
78,5	TOTAL	101,0	113,0	120,9

81. The increase in the first item is owing partly to Cinchona sales held over from last year, and partly to a larger supply than was expected being sent to England for sale. In India the supply of Cinchona febrifuge to the public and other Departments is increasing, so that the accounts produced 20,9 against an estimate of 16,9.

The Inland Labour Transport fees arise in connection with the supply of coolie labour to the Assam Tea Districts. The estimate was based upon realizations in 1879-80, but the emigration appears to be falling off.

The Mathematical Instrument Department had to meet unusual demands from other Departments, and especially one at the end of the year for 3,5 from the Public Works Department.

The "other items" are very miscellaneous and call for no remark.

SECTION D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.

1880-81. Accounts.	Budget.	1881-82. Revised.	Accounts.
10,567,6	EXPENDITURE 11,111,0	10,959,0	11,038,5

82. The increase over last year's expenditure is under Marine 70,0, Education 80,0, Political 120,0 (representing certain expenditure which in 1880-81 was classed as War expenditure), and Minor Departments 160,0 (chiefly the compilation of the Census).

SECTION D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.

The last two increases were not sufficiently provided for in the estimates, but under the other heads there were savings sufficient to cover this excess.

18.—General Administration.

1880-81. Accounts.	GOVERNMENTS AND SECRETARIATS.		1881-82. Revised.	Accounts.
		Budget.		
357,3	India	340,6	328,5	320,0
14,8	Central Provinces	14,9	15,0	14,2
16,5	Burmah	17,3	16,2	15,8
13,2	Assam	13,3	13,3	11,9
60,8	Bengal	60,7	60,9	60,3
44,4	North-West	46,7	44,7	44,4
40,9	Punjab	42,3	44,2	42,9
71,2	Madras	69,8	70,8	71,8
97,4	Bombay	97,4	99,8	97,1
716,5	TOTAL	703,0	693,4	678,4
	REVENUE CONTROL AND FINANCIAL OFFICES.			
82,5	India	84,3	81,0	82,3
26,8	Central Provinces	26,7	26,9	26,3
24,7	Burmah	28,4	25,3	26,2
9,1	Assam	14,4	10,1	9,8
122,3	Bengal	124,3	124,5	122,4
103,2	North-West	103,3	103,2	104,1
79,0	Punjab	80,2	80,1	81,1
62,1	Madras	65,7	65,0	64,9
65,3	Bombay	68,6	65,8	67,4
575,0	TOTAL	595,9	581,9	584,5
240,6	ENGLAND	220,1	226,7	231,4
1,532,1	TOTAL OF ALL	1,519,0	1,502,0	1,494,3

83. Under the first head, Governments and Secretariats, there is a saving, first in the Household charges of the Governor-General, which were 15,2 in 1880-81 and 9,6, against an estimate of 16,0, in 1881-82. Tour expenses, that is, charges connected with the removal to and from Simla, were 71,7 against an estimate of 76,3. Again under "Legislative Council," the expenditure was 15,9 against a grant of 21,1, the expenditure under this head varying according to the number of official Additional Members. The saving in Assam is nominal only and is due to salaries not drawn within the year.

None of the other Indian figures seem to call for any remark.

84. The English charges exceed estimate, first, by outfit allowances of a Member of Council and by a payment to the Admiralty of 5, for the vessel in which Earl Lytton returned to England, and secondly, by the cost of Currency Notes, 8,7, which were budgetted for under the head of "Stationery and Printing."

19.—Law and Justice.

1880-81. Accounts.	COURTS OF JUSTICE AND LAW OFFICERS.		1881-82. Revised.	Accounts.
		Budget.		
15,1	India	16,5	14,3	13,9
68,0	Central Provinces	69,9	67,6	68,0
83,5	Burmah	87,7	84,6	84,4
49,5	Assam	44,8	49,5	47,8
693,9	Bengal	699,7	698,9	722,8
391,9	North-West	394,4	389,7	392,2
207,1	Punjab	215,0	213,7	217,0
368,0	Madras	373,1	369,8	368,0
426,2	Bombay	431,9	424,9	426,5
2,303,2	TOTAL COURTS OF JUSTICE	2,333,0	2,313,0	2,340,6
145,5	Port Blair Settlement	161,4	150,4	139,3
515,3	Jail Charges	555,8	475,1	469,1
230,4	Jail Manufactures	282,0	227,5	225,9
...	Refunds . . . . .	...	...	48,5
8,9	Other Charges	17,4	14,7	9,1
3,203,3	TOTAL	3,349,6	3,180,7	3,232,5

SECTION D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.

85. Under "Courts of Justice" the payments are mostly salaries and establishments, and the estimates are usually closely followed in the accounts.

"India" shows a figure small enough to be affected, as in this case it is, by the reduced salaries drawn when officers of lower military rank are appointed to the offices. The apparent increase over estimate in Assam is due to an arithmetical error in the estimate. In Bengal the explanation is the same as in the case of Land Revenue, an over-estimate of the deductions accruing in consequence of absentees. In the other provinces the expenditure was within the estimates.

86. The cost of the Port Blair Settlement depends very largely upon the supplies made to it by the Commissariat Department, which for various reasons were unusually small in 1881-82.

A diminution in the number of new convicts diminished also the charges for passage money.

The saving under Jails was very general, and is in every province attributed to the low prices of food-grains; and in some also, in part, to a reduction in the number of prisoners.

Under Jail Manufactures the saving is in Burmah, which estimated 18,0 for new machinery which it did not get, and Bengal, which estimated highly both for machinery and for raw material, but on the whole spent only 71,0 against an estimate of 110,6.

87. The Estimate for "Refunds" was made under Head 3 but the charge in the accounts has been brought over to this head as explained in para. 49.

20.—Police.

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
34,9	India	33,7	33,4	35,4
117,9	Central Provinces	121,0	118,7	118,7
174,8	British Burmah	205,9	190,9	191,7
80,2	Bengal	84,2	82,1	89,1
401,8	Assam	410,0	413,2	408,7
591,0	North-West Provinces	609,0	600,0	597,4
282,9	Punjab	280,0	281,8	283,6
424,4	Madras	415,5	416,0	413,1
416,3	Bombay	411,7	414,9	416,2
<u>2,524,2</u>		<u>2,571,0</u>	<u>2,551,0</u>	<u>2,553,9</u>

88. These charges are almost entirely establishment charges, and are therefore easily within control of estimates. There appears a small excess in "India General," owing to an arrear payment on account of Kandahar Railway Police, and in Assam owing to a debit for accoutrements supplied by the Military Department, which had not been sufficiently provided for in the estimate. Bombay shews expenditure 416,2 against estimate 411,7, the excess being caused chiefly by a contribution for Railway Police sanctioned for the first time in 1881-82.

21.—Marine.

MARINE DEPARTMENT.

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
249,4	Dockyards and Sea-going Vessels	245,4	243,4	269,1

CIVIL DEPARTMENT.

Ports, Light-houses, and River Navigation.

1	Central Provinces . . . . .	...	1	...
24,3	Burmah	50,7	30,7	40,2
108,6	Bengal	121,7	109,7	105,5
9,4	Madras and Punjab	9,9	6,1	6,2
7,1	Bombay	4,4	4,0	4,6
<u>152,7</u>	ENGLAND	<u>302,9</u>	<u>226,0</u>	<u>197,8</u>
<u>551,6</u>	TOTAL	<u>735,0</u>	<u>620,0</u>	<u>623,4</u>

SECTION D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.

89. The excess under the first head is greater than the figures shew, as charges on account of Marine pensions, 12,7, though included in the estimates, were in the accounts, under orders from the Secretary of State, removed to the head of "Pensions." The increase of charges is mostly on account of Dockyard work, Building and repair of ships, the total of which is 82,5 against an estimate of 64,8. This expenditure is met by increased receipts from other Departments on account of the work done. Under "Miscellaneous" there is also a large increase of expenditure, 48,9 against 10,5, of which the chief items are 14,0, an Abyssinian Expedition charge written off under orders of the India Office, and 4,0 on account of a steamer transferred from the Indian Troop transport service. Other heads shew a saving in consequence of several ships being unemployed during the year.

90. In *Burmah*, the saving of 10,5 arose from provision being made in the estimates for the expense of a steamer which was not ready in time.

In Bengal there were savings of about two lakhs, one the provision for a new Pilot brig which was not turned out, the other the consequence of the transfer to the Calcutta Port Commissioners of the charges and receipts on account of Port approaches, *i.e.* Hooghly river. The increase of shipping caused an extra charge of 5,8 for Pilotage, which of course was met by increased receipts.

In Madras, also, a saving occurred by the transfer of Port charges to a Port Fund.

91. Of the saving in England 40,0 is due to "Pensions" transferred to another head in the accounts, and 65,1 to charges, chiefly part of the cost of a new troopship, remaining unpaid at the end of the year.

1880-81. Accounts.	22.—Education.	Budget.	1881-82. Revised.	Accounts.
13,7	India	14,5	14,3	14,8
53,7	Central Provinces	55,4	55,0	56,8
27,0	Burmah	39,5	31,0	32,4
21,3	Assam	26,6	22,8	22,5
256,9	Bengal	272,0	269,7	279,6
161,8	North-West Provinces	165,0	164,5	163,7
104,6	Punjab	111,4	108,1	110,1
146,4	Madras	152,5	163,7	170,4
212,7	Bombay	220,7	227,5	227,9
4	England	4	4	3
998,5	TOTAL	1,058,0	1,057,0	1,078,3

92. The increase in the Central Provinces is caused by the writes-off of old outstandings on account of Government Book Depôt. In *Burmah* the estimates appear to have been generally too high and were not worked up to, and the same remark applies to Assam.

In Bengal the Budget was exceeded chiefly owing to the omission from the Budget estimates of new expenditure arranged for in the Public Works Department on account of pupils in the Howrah Engineering College. The estimates for Government Colleges and Schools were also slightly exceeded.

A good deal of the increased expenditure in Madras and Bombay (8,8 in Madras and 9,7 in Bombay) is the expenditure of the Book Depôts newly brought with the corresponding receipts into the accounts. In Madras, also, the "local" charges for education were generally insufficiently provided for.

1880-81. Accounts.	23.—Ecclesiastical.	Budget.	1881-82. Revised.	Accounts.
158,6	159,0	160,0	162,1

93. The increased expenditure is in small amounts in different provinces, and is due to an over-estimate in the Budget of the "Savings" arising from absentees.

1880-81. Accounts.	24.—Medical.	Budget.	1881-82. Revised.	Accounts.
234,8	Medical Establishments	243,8	240,5	242,4
208,7	Government Hospitals	214,8	208,1	205,8
216,0	Other Charges	231,9	221,9	227,5
659,5	. . . . .	690,5	670,5	675,7
7,2	England	7,5	7,5	7,5
666,7	TOTAL	698,0	678,0	683,2

94. In all the details above stated the actuals very closely follow the estimates. There was a saving in Bengal and in the North-West, which was, however, compensated by excess

SECTION D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.

expenditure in Madras and Bombay. The excesses were due in the case of Madras to grants made to Municipalities, and in the case of Bombay to short estimating.

1880-81. Accounts.	25.—Political.	Budget.	1881-82. Revised.	Accounts.
234,3	Political Agents and Establishments	276,7	291,7	279,5
10,0	Political Subsidies	132,1	212,1	180,5
20,6	Charges on account of Khyber Tribes	22,8	25,1	13,0
7,1	Ex-Amir of Kabul and Kabul Refugees	20,9	19,2	24,1
41,4	Durbar presents	20,2	24,8	31,5
81,5	Other Charges	63,0	63,3	94,9
444,9	TOTAL INDIA	535,7	636,2	623,5
86,3	ENGLAND	26,3	26,8	25,8
531,2	TOTAL	562,0	663,0	649,3

95 Under the first head there was a saving in "India" of over 20,0, of which half occurred in the provision made for charges of Political officers, and half in the non-payment of a charge for the protection of communications in Biluchistan.

Against this there was, however, an additional charge of over 10,0 in Madras owing to the creation of the new appointment of Resident at Mysore, and Bombay shows extra charges of about 5,0 in connection with the administration of two villages acquired near Aden.

96. The succeeding heads represent charges arising out of the War in Afghanistan, and were not sufficiently known at the time of framing the estimates.

Under Durbar presents, both the Governments of India and of Bombay found unexpected demands and had to spend 19,4 and 6,1 against estimates of 11,6 and 2,6.

Under "Other Charges," part of the increase is in charges for entertainment of Chiefs, in which the Government of India spent 9,8 against a Budget provision of 6,0, and the Government of Bombay spent 2,2; and part of it is due to charges taken against this head which had been estimated under "Political Agents."

26.—Scientific and other Minor Departments.

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
119,7	Survey of India	129,0	133,5	135,0
19,2	Geological Survey	20,0	19,9	19,9
37,7	Other Scientific Departments	45,0	46,3	46,5
54,1	Cinchona and Botanical Gardens	57,7	58,0	59,8
52,5	Other Agricultural Departments	56,8	59,0	61,0
30,2	Census	71,6	150,5	158,6
23,2	Other Statistical Charges	24,8	23,6	24,8
34,7	Emigration and Miscellaneous	33,8	34,7	34,8
371,3	TOTAL INDIA	438,7	525,5	540,4
29,8	ENGLAND	19,3	21,5	20,6
401,1	TOTAL	458,0	547,0	561,0

97. The charges under Survey of India exceeded the estimate by 6,0, of which amount 1,4 is due to excess work coming upon the Mathematical Instrument Department at the end of the year and is made up for by receipts. As regards the rest there has hitherto been some difficulty in apportioning the estimates and expenditure correctly between the Revenue and the Topographical Branches of the Survey and between the Government of India and other Governments. A better system is now being adopted under which the expenditure will be capable of a more close comparison, without confusion between the various heads under which it comes. In the present case some of the charges entered in the estimates as belonging to the Revenue Branch appear to have been taken against the Topographical.

Under Other Scientific Departments there was an excess of 1,4 under "Repairs of Monuments of Antiquity," a department which was practically organised during the year.

Under Other Agricultural Departments the Industrial Exhibition held in Calcutta caused a slight excess of expenditure.

The Census expenditure was altogether under-estimated, and in every province it was found necessary to continue, for a much longer time than originally anticipated, the charges incurred in the compilation. Bengal was worst, having spent 61,5 against an estimate of 18,5.

SECTION E.—MISCELLANEOUS.

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
1,985,9	RECEIPTS	1,325,0	1,643,0	1,707,2

98. The accounts differ from those of 1880-81, chiefly by the abnormal receipt, in 1880-81, of 294,2 on account of Nizam Stipend Fund. Compared with Budget we have 220,0 better under "Interest," of which three quarters is the premium on the loan of three crores raised in India, an unexpected receipt of 40,0 for contributions to pensions, and an exceptional receipt of 70,0 by realization of Local Fund investments under Miscellaneous.

XXI.—Interest.

1880-81. Accounts.	INDIA :—	Budget.	1881-82. Revised.	Accounts.
250,6	Currency Investment	249,9	249,9	249,9
354,8	Loans to Municipalities, &c.	370,1	368,8	358,0
	Premium on issue of Loan . . . . .	...	153,4	155,3
72,7	Other Receipts	48,0	65,9	77,3
	ENGLAND :—			
23,9	Investment of Cash Balance	10,0	54,0	54,3
171,9	Premium on Loans . . . . .	...	...	...
1,8	Other Receipts . . . . .	...	...	2,1
875,7	TOTAL	678,0	892,0	896,9

99. The interest on the currency investment is accurately calculable.

100. On Loans to Municipalities and Native States the following are the chief differences, as compared with Budget estimate: India —3,6, owing to the Jodhpore Durbar making large repayments of its loan out of the royalty due to it under the Salt Treaties.

Punjab —54, owing to the half-yearly payment from the Lahore Municipality not being recovered till April.

Madras —52, owing to the gradual repayment of outstandings due on account of the famine.

Bombay +45, owing to better recoveries from the Sindh landholders.

101. The high premium realized on the issue of the four per cent. Loan of 1881-82 was certainly not expected at the time of the Budget, and no estimate of it was made.

102. Under "Other Receipts" there is a considerable increase in Madras, on arrears of revenue, and both in Madras and in other provinces the receipts of interest on investments of Local Fund balances were greater than estimated.

103. Unusually large remittances were made during 1881-82 from India to England, partly in order to meet the discharge of East India Bonds on 30th November and partly because the state of trade was such as to create a large demand for Council Bills. Thus the Home Balances stood at an unusually high figure, and the result is shewn in the high revenue from interest received on it.

XXII.—Receipts in aid of Superannuation, &c.

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
149,5	Subscriptions to Military Funds, India	153,2	143,2	136,1
25,2	Appropriation from old Military Funds	25,5	24,7	28,2
37,9	Other items	36,9	40,2	86,0
103,4	Subscription to Widows, and Military Funds, England	99,4	103,9	106,0
316,0	TOTAL	315,0	312,0	356,3

104. The Fund subscriptions in England are increasing and in India they are falling off. The excess in the actuals, under the head "Other Receipts," is due to an exceptional receipt, at the end of the year, of 41,7 from the Puttiala State on account of Public Works officers employed on the Sirhind Canal Works.

SECTION E.—MISCELLANEOUS.

XXIII.—Stationery and Printing.

1880-81. Accounts.	Budget.	1881-82. Revised.	Accounts.
62,5	61,0	60,0	57,8

105. These are mainly sale-proceeds and press receipts. It was almost entirely in the Punjab that the receipts fell short of the estimate (8,1 against 18,4). 2,2 of this is due to a misclassification in the estimate of an item which belongs to "Stamps," but the mass of it (5,9) is a falling-off in Jail Press receipts, owing to the withdrawal during the year of business connected with the Post Office. In other provinces the receipts more than covered the estimate.

XXIV.—Miscellaneous.

1880-81. Accounts.	INDIA.	Budget.	1881-82. Revised.	Accounts.
63,1	Unclaimed Deposits and Bills	50,8	56,5	67,1
54,5	Rents	63,0	62,9	60,3
12,1	Premium on Bills	10,8	13,2	12,8
294,2	Nizamut Deposit Fund . . . . .	...	...	...
212,4	Other Items	140,4	233,2	240,5
	ENGLAND.			
68,6	Sale of Land . . . . .	...	...	...
26,8	Other Items	6,0	13,2	15,5
731,7	TOTAL	271,0	379,0	396,2

106. Under the Indian heads above specified the receipts follow the estimate as closely as can be expected in items of a somewhat fluctuating nature. The bulk of the excess of 100,6 in the residual item arises from sales of investments of Local Funds, 61,2 in the Punjab and 8,4 in Madras. As the investments when made had been charged off on expenditure, the sales had to be brought in as receipts; but such transactions are now taken to advance heads.

The excess over Budget in England is mostly met by a corresponding excess in the payments, being prices levied from contractors but afterwards remitted.

SECTION E.—MISCELLANEOUS CIVIL CHARGES.

1880-81. Accounts.	Budget.	1881-82. Revised.	Accounts.
3,823,2	3,816,9	3,839,3	4,044,5

107. The excess over Budget estimate under this head is chargeable chiefly to an item of 90,4 paid in winding up claims on the Bengal Medical Retiring Fund, but not provided for in the estimates. The expenditure, however, exceeded estimate in other respects both under "Superannuation Allowances," and also considerably under "Stationery."

27.—Territorial and Political Pensions.

1880-81. Accounts.	Budget.	1881-82. Revised.	Accounts.
155,2	162,6	167,5	156,9
47,0	43,2	40,2	39,5
...
3,8	3,9	3,6	3,1
106,2	106,8	96,7	100,7
107,7	112,5	107,5	105,2
47,9	48,3	46,0	46,1
108,0	110,6	107,7	105,5
83,1	86,9	98,0	94,0
658,9	674,8	667,2	651,0
24,9	61,1	21,1	31,3
683,8	735,9	688,3	682,3

108. In India an item of 7,8, on account of Kabul Refugees, was included in the estimate, the payment of which has been alluded to under "22, Political." In Central Provinces, the payments fell short of estimate owing to the death of Raja Janoji of Bhonsla, the principal local pensioner. The amounts saved in the North-West Provinces are for the

SECTION E.—MISCELLANEOUS CIVIL CHARGES.

most part merely awaiting claim, and those in the Punjab are lapses. In Madras there were savings, chiefly arising from lapses. In Bombay there were similar lapses, but there was on the whole an excess charge, owing to the grant of an allowance of 6,0 to the Ex-Wali of Kandahar, and to the re-grant, with arrears, of a lapsed pension of Ameer Sing, deceased in 1879.

109. The charges included in the English estimate were 21,1, allowance of Maharaja Dhuleep Singh, which was paid, and 40,0, an intended advance to him which was not made. Besides this, 10,2 was charged for allowances connected with the settlement of the Nizam Stipend Fund, which in the Budget estimate were entered as chargeable against India.

28.—Civil Furlough and Absentee Allowances.

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
217,5	England	230,0	218,0	217,7
6,2	India	4,0	5,0	4,9
223,7	TOTAL	234,0	223,0	222,6

110. The saving in England was on account of Military officers in Civil employ. In India absentee allowances are charged to the head to which the officer's salary, when on duty, is charged, so that the figures under this head represent only the absentee charges for officers who have been lent to Native States.

29.—Superannuation Allowances and Pensions.

1880-81. Accounts.		CIVIL, INCLUDING MARINE. Budget.	1881-82. Revised.	Accounts.
48,2	India	44,8	42,1	51,2
14,2	Central Provinces	15,4	14,1	15,0
12,1	Burmah	12,6	14,5	14,2
4,5	Assam	5,5	5,5	4,8
119,3	Bengal	97,4	95,0	95,1
110,1	North-West Provinces	107,9	103,0	104,4
61,7	Punjab	46,7	52,4	53,8
92,1	Madras	78,5	87,0	85,4
134,2	Bombay	105,6	106,1	114,1
596,4	TOTAL CIVIL	514,4	519,7	538,0
	DONATIONS TO CIVIL FUNDS.			
41,1	Bengal Civil Fund	40,5	40,5	42,8
71,9	Madras Civil Fund	74,9	75,1	75,1
30,9	Bombay Civil Fund	31,8	31,9	32,1
	MILITARY AND MEDICAL FUNDS.			
15,4	India	17,3	15,1	106,6
14,4	Madras	16,3	15,2	15,2
9,4	Bombay	12,6	8,5	5,4
779,5	TOTAL INDIA	707,8	706,0	815,2
1,371,0	England	1,356,0	1,367,0	1,367,1
2,150,5	TOTAL	2,063,8	2,073,0	2,182,3

111. The estimates for Civil pensions are made by the rule of reckoning up the actually existing pensions, but the comparison of the above figures shews that lapses and deaths in 1881-82 did not provide for the new grants during that year. Most of the provinces shew an insufficient estimate, but as the pensions are transferred from one province to another, at the wish of the pensioner, the cases of over-estimate and under-estimate must in some measure be taken against each other. On the whole account, however, the provision was short by about four per cent., 514,4 against 538,0.

112. The donations to Civil Funds are mostly the additional grant of 4 per cent. interest on their balances. The calculation for the Bengal Civil Fund was short.

113. Under Military and Medical Funds there is a great excess charge, arising from steps being taken at the end of the year to meet the claims of subscribers to the Bengal Medical Retiring Fund by returning to them their subscriptions. The amount thus returned was 90,4, which was not provided for in the estimates. The saving in Bombay arose chiefly from short claims for passage allowances.

114. The excess of 11,1 in England is almost entirely one of arrangement of account Marine pensions, 35,2, being brought under this head from "Marine" and Military pensions, 21,4, being taken from it to "Army."

SECTION E.—MISCELLANEOUS CIVIL CHARGES.

30.—Stationery and Printing.

1880-81. Accounts.		PRINTING ESTABLISHMENTS.	Budget.	1881-82. Revised.	Accounts.
84,1	India		72,4	83,0	82,3
5,7	Central Provinces		5,3	5,7	6,0
8,4	Burmah		13,1	11,3	11,7
2,1	Assam		2,4	2,1	2,2
29,2	Bengal		25,4	30,9	28,7
27,9	North-West Provinces		32,2	32,0	34,7
21,4	Punjab		23,5	24,2	25,0
24,4	Madras		25,9	23,8	24,2
24,5	Bombay		24,7	25,9	25,3
227,7		TOTAL PRINTING	224,9	238,9	240,1
STATIONERY.					
142,0	Bengal		148,1	146,4	146,5
14,5	Madras		14,1	36,1	37,6
26,2	Other Provinces		37,3	26,9	23,0
...	Store adjustment . . . . .		...	13,9	...
74,6	England		87,6	127,6	118,7
257,3		TOTAL STATIONERY	287,1	323,1	325,8
485,0			512,0	562,0	565,9

115. The printing charges in more than one province exceeded the estimates. In India the excess is greatest, and was due to failure to provide adequately for the extra establishments which the pressure of work caused to be retained during the year. But Bengal, North-West and Punjab all shew excesses of the same kind. To some extent the excess is connected with the Census work.

116. Stationery for general use is purchased in Bengal and in Madras, and is imported from England; in Bengal the purchases were within estimate. In Madras they considerably exceeded owing to the system of local purchase being made to supplant in part that of indent on the India Office. Notwithstanding the falling-off in the demand from Madras, the indents on the India Office so far exceeded anticipation as to produce an excess over estimate of 31,1.

The "Store adjustment" figure in the revised estimate was an error; the adjustment ought necessarily to have been as much on one side as on the other.

31.—Miscellaneous.

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
16,4	India	17,3	17,5	22,0 + 27,9
5,7	Central Provinces	5,9	5,8	5,6 + 3,7
10,9	Burmah	11,9	15,5	14,4 + 1,3
7,7	Assam	7,3	7,8	7,2 + 1,2
43,6	Bengal	36,3	40,4	39,6 + 39,4
16,9	North-West Provinces	21,0	20,0	18,3 + 6,9
21,2	Punjab	25,3	20,0	15,1 + 4,4
87,7	Madras	88,0	109,8	95,5 + 6,8
39,2	Bombay	38,0	34,2	30,4 + 7,5
249,3		TOTAL INDIA	271,0	248,1 + 99,1
30,8	England	20,0	22,0	44,2
280,1		TOTAL	293,0	391,4

117. The charges taken under this head are Petty Local Fund establishments (under which Madras shews a large charge of 58,5), Rents, Rates and Taxes, Remittance of Treasure, Donations for charitable purposes, and a number of other items.

The second figure stated in the accounts column is the amount of "Miscellaneous Refunds," which has been brought over from Head 3 (vide para. 49), and of which the corresponding estimate will be found under that head; consideration of these is excluded in the following remarks.

Under India an abnormal charge of 5,4, connected with the occupation of Kandahar, accounts for the excess of actuals over the estimate.

SECTION E.—MISCELLANEOUS CIVIL CHARGES.

The excess in Burmah is accounted for by increase of Treasury remittances and by a revision of the scale of rewards for destruction of wild animals.

In Bengal an unexpected charge, in connexion with the Port Canning Estate, is chiefly accountable for the excess.

In Madras 6,7 were spent upon special enquiries, one regarding land tenures, and one regarding Rumpa affairs, for which no provision had been made, and 2,6 in writing-off a famine loan granted to a zemindar.

Half the saving in the Punjab is due to the corresponding charges being more accurately taken under more definite heads.

118. In the English accounts there is an expenditure of 44,2 against an estimate of 20,0. 6,0 of the difference is a *per contra* entry, in remission of fines noticed on the receipt side; but the chief difference lies in the adoption of a system of insurance on stores shipped for India, of which the receipts and charges are both to be taken under this head.

SECTION F.—FAMINE RELIEF AND INSURANCE.

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
34.5	EXPENDITURE . . .	1,500,0	1,500,0	1,500,0

119. This head represents a policy introduced for the first time in the estimates of 1881-82.

The grants under it are necessarily exactly worked up to, if by reason of actual famine they are not exceeded. Half is devoted to famine relief and reduction of debt. The charges under the first were fortunately very small, and under the second the money was duly transferred to the account of the Commissioners for the Reduction of Debt, and partly used by them. The other half, reserved for Public Works of a protective character, was somewhat under-spent, but the charge was brought up to the estimate by an adjustment which has the practical effect of enabling the estimated expenditure to be carried forward into next year.

32.—Famine Relief.

1880-81. Accounts.	Budget.	1881-82. Revised.	Accounts.
34.5	<i>Nil</i>	23,0	34,8

120. The expenditure classified as famine relief is in the following provinces: Bengal —12,3, North-West Provinces 2, Punjab 3, and Madras 46,4, England 2; total 34,8.

The smaller figures we may dispose of at once. The North-West item and the English item are both arrear payments of allowances earned by officers in connexion with the Madras famine, and the Punjab item is the excess cost of certain Public Works in the Hazara district in 1878-79, which should have then been charged off.

The Bengal item is the difference between certain recoveries of Famine advances of the 1874 famine 16,2, and an expenditure of 3,9 in the relief of Hill tribes suffering from distress on the eastern frontier of Bengal. The Government of India sanctioned 5,0 for the purchase of rice for distribution among them.

The Madras expenditure is in connection with the famine of 1877-78, and is for the most part the write-off of payments then treated as advances but now pronounced irrecoverable. These writes-off amount to—weavers' advances, 14,2; seed-grain advances, 3,6; loans for "land improvement," 4,9; irrecoverable excess of value of famine cloths, 23,7; total 46,4. There are a number of smaller items but they balance each other, being 12,8 on each side of the account.

33.—Protective Works, Railways.

1880-81. Accounts.	Budget.	1881-82. Revised.	Accounts.
<i>Nil.</i>	574,0	574,0	614,6

121. The Budget grant for Protective Works was only a guess and expressed the policy of Government in setting apart 750,0 for Protective Works each year. The appropriation of the grant to special works was accomplished only at a later date, and was as follows for Protective Railways:—

	Estimate.	Actuals.
Southern Mahratta Railway	315,0	290,1
Rewari-Hissar Railway	207,7	162,2
Stores	51,3	162,3
TOTAL	574,0	614,6

122. The savings on the first head are due to the supplies of stores from England falling short of the estimate. A similar explanation applies in part to the Rewari-Hissar Railway, the work preparatory to which was not accomplished so quickly as expected.

SECTION F.—FAMINE RELIEF AND INSURANCE.

123. The charge for stores is an adjustment made under Financial Department No. 4876, dated 11th November 1882, and No. 612, dated 1st February 1883, in order to bring up the expenditure on the whole to the allotted amount of 750,0, that is, the Government, which actually possesses railway stores, and has charged for them under the account of Productive Public Works Capital, transfers them to Protective Works, and deducts the expenditure from Productive Public Works Capital. The effect of this transfer is that expenditure can go on next year to the amount of the stores thus set apart without trenching upon the new year's grant of 750,0, and that short expenditure of one year can be made up by excess expenditure the next year without going beyond the money limit of 750,0. The value of stores transferred in excess of calculated requirements for 1881-82 was 111,0, and those stores will be brought into use in 1882-83 without further demands on the Treasury.

The expenditure for Railways 614,6 and Irrigation 135,4 thus together make up the total allotment of 750,0.

34.—Protective Works—Irrigation.

Nil 153,0 153,0 135,4

124. The following is the expenditure on Protective Works—Irrigation.

	Outlay before 1881-82.	Outlay during 1881-82,		Remaining to be spent.
		Budget.	Actual.	
N. W.—PROVINCES.				
1 Betwa Canal	17,9	25,0	16,6	266,8
PUNJAB.				
2 Swat River Canal	133,9	40,0	40,7	180,0
BOMBAY.				
3 Nira Canal	80,8	62,0	53,8	263,1
4 Mhasnad Tank	37,6	17,5	15,9	128,0
5 Gokak Canal	24,8	2,5	2,4	10,7
MADRAS.				
6 Survey, &c., for Canal Irrigation to Gopalpur		6,0	6,0	
		153,0	135,4	

125. There was a failure to work up to the estimate in the case of No. 1 owing to alteration in the site of the head works and to difficulty in obtaining land. In No. 3, it is due to delay in the settlement of claims to compensation for the land required for the project.

35.—Reduction of Debt.

Nil 750,0 750,0 715,2

126. The operation of the remaining account "Reduction of Debt" is that the balance of 750,0, after providing for actual famine relief, is placed in a separate account at the credit of the Commissioners for the Reduction of Debt. This balance in the year amounted to 715,2. The Government had already directed the following reductions of debt:—

			Paid off.
4 per cent. Loan of 1871	203,1	payable on 13th February 1882.	171,6
5 per cent. Debenture of 1867	600,3	" 1st June 1882.	...
4 per cent. Sicca Loan, 1824-25	31,6	" 27th March 1882.	2,1
" " 1828-29	6,3	" "	4
	841,3		174,1

and to the extent to which the debt is actually paid off it reclaims the money from the Commissioners' account. The actual payments made up to March 31st were 174,1 as above detailed, and thus at the closing of the accounts 541,1 of the expenditure taken under this head remained at the credit of the Commissioners.

SECTION G.—REVENUE FROM PRODUCTIVE PUBLIC WORKS.

127. As the charges taken under interest belong to more than one of the heads of this account, we may shew the results of the Productive Public Works policy by a slight rearrangement of the figures, thus—

	State Railways.	Guaranteed Railways.	East India Railway.	Irrigation.	Madras Irrigation Company and Har- bour.	TOTAL.
Specific Revenue	2,556,5	3,615,6	3,261,7	865,8	—88	10,290,8
Land Revenue	...	...	...	491,2	...	491,2
TOTAL REV.	2,556,5	3,615,6	3,261,7	1,357,0	—88	10,782,0
Specific Expenditure	1,686,4	3,679,9	1,437,6	455,6	50,5	7,310,0
Interest on Capital	1,160,5	...	434,2	726,4	17,9	2,339,0
TOTAL EXPTRE.	2,846,9	3,679,9	1,871,8	1,182,0	68,4	9,649,0
Net Gain or Loss ac- cording to accounts	—290,4	—64,3	+1,389,9	+175,0	—77,2	+1,133,0
DEDUCT—Exchange	...	—736,0	—374,4	...	...	—1,110,4
Net Gain or Loss in- cluding Exchange	—290,4	—800,3	+1,015,5	+175,0	—77,2	+22,6

The Exchange is reckoned on the Guaranteed and East India Railways on the whole expenditure, in these cases in sterling. Properly speaking, we should on the same account reckon a charge against all the heads for current expenditure on stores, and against State Railways and Irrigation for so much of the interest as represents capital expenditure on stores; but I have not ventured upon this refinement.

SECTION G.—REVENUE FROM PRODUCTIVE PUBLIC WORKS.

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
9,381,8	RECEIPTS.	9,380,0	10,558,0	10,782,0

128. Railway receipts were under every head much better than estimate, namely, State Railways, 136,0; Guaranteed, 885,0; and East India, 462,0. The principal increase under Guaranteed was on the Great Indian Peninsula Railway, net 775,0; the increases on other lines were mostly swallowed up by the increase of expenditure on the Sindh, Punjab and Delhi Railway. Under Irrigation, direct receipts were better, but indirect (Land Revenue) worse.

XXV.—State Railways—Gross earnings.

129. In the following statement the particulars are given both of revenue and of expenditure of State Railways, because it is most convenient to consider them together, and because the figures thus better compare with those of the next head, Guaranteed Railways. The amount stated in the Capital column includes the whole Capital expenditure upon the line concerned, whether wholly open or not; but it so happens that the Nagpur and

SECTION G.—REVENUE FROM PRODUCTIVE PUBLIC WORKS.

Chattisgarh Railway is the only case in which the Capital represents any considerable expenditure beyond that on line already opened.

ACCOUNTS, 1880-81.			Capital, 1st March 1882.		BUDGET, 1881-82.			REVISED, 1881-82.			ACCOUNTS, 1881-82.			Percentage of charges.
Gross.	Main- tenance.	Net.			Gross.	Main- tenance.	Net.	Gross.	Main- tenance.	Net.	Gross.	Main- tenance.	Net.	
611.9	430.1	181.8	9,018.2	Rajputana and Malwa .	805.0	535.0	270.0	984.9	605.0	379.9	1,012.3	581.5	430.8	57.4
22.9	19.9	3.0	850.0	Sindia	45.0	30.0	15.0	32.5	23.0	9.5	32.9	23.8	9.1	72.3
24.6	44.7	-20.1	593.3	Wardha Coal	45.0	30.0	15.0	55.0	44.6	7.4	53.0	44.7	8.3	84.3
401.2	366.6	94.6	4,493.4	Punjab Northern . .	450.0	340.0	110.0	317.5	209.0	21.5	327.0	286.8	40.2	87.7
682.0	480.9	201.1	6,226.4	Indus Valley	530.0	390.0	140.0	520.0	409.0	115.0	544.6	406.0	136.6	74.8
53.0	47.0	6.0	906.8	Dhond and Manmad .	15.0	0	15.0	14.0	0	14.0	14.0	0	14.0	0
1,795.6	1,329.2	466.4	22,697.1	TOTAL IMPERIAL . .	1,890.0	1,331.0	559.0	1,920.0	1,373.6	547.3	1,981.8	1,342.8	639.0	67.7
15.9	11.4	4.5	823.8	Nagpur and Chattisgarh	30.0	26.0	4.0	37.5	27.5	10.0	47.9	24.6	17.2	58.7
141.2	86.0	55.2	1,287.8	Rangoon and Irrawaddy .	145.0	89.0	56.0	153.0	89.0	64.0	152.9	89.7	63.2	58.6
14.7	9.0	5.7	678.8	Calcutta and South East- ern	14.5	19.6	-5.1	15.5	19.5	-4.0	16.0	19.7	-3.7	103.1
6.7	7.0	-3	33.5	Nalhati	6.5	6.5	0	6.4	6.3	1	6.8	5.5	1.3	80.8
54.3	31.6	22.7	559.4	Tirhoot	59.0	34.0	25.0	58.5	34.6	23.9	57.9	34.0	23.9	60.2
170.3	92.5	77.8	2,095.5	Northern Bengal . .	180.0	100.0	80.0	190.0	96.0	94.0	192.7	96.0	96.7	49.8
49.8	27.6	22.2	385.6	Patna-Gya	51.0	39.0	22.0	51.5	34.5	17.0	53.6	31.1	19.5	63.6
14.0	8.0	6.0	108.4	Muttra-Hatras	13.5	7.6	5.9	13.0	9.6	3.4	13.2	10.7	2.5	81.0
4.0	2.9	1.1	319.0	Cawnpore-Furrakhabad .	22.5	20.0	2.5	32.5	20.0	12.5	33.3	22.7	10.6	68.1
1.8	2.3	-0.5	68.0	Ghaziipur-Dildarnagar .	6.0	4.3	1.7	4.0	3.5	0.5	4.1	3.6	0.5	87.8
0	0	0	64.2	Achueyra-Muttra . . .	2.0	2.0	0	2.0	1.9	1	2.3	2.1	2	91.3
473.3	278.3	195.0	6,424.0	TOTAL PROVINCIAL . .	530.0	338.0	192.0	563.9	342.4	221.5	574.7	343.6	231.1	59.7
2,268.9	1,607.5	661.4	29,122.0	TOTAL BOTH	2,420.0	1,669.0	751.0	2,484.8	1,716.0	768.8	2,556.5	1,686.4	870.1	65.9

130. *Rajputana-Malwa Railway*.—The opening of the Neemuch-Nasirabad section of the line on December 1, 1881, completed the through communication between the North-West and Bombay, and the lines hitherto known as the Holkar, Sindia-Neemuch and Neemuch-Nasirabad were amalgamated into one system with the Rajputana line. The increase of line and development of traffic caused an addition of 180.0 in the revised estimate, and this was more than realized.

The increased traffic necessitated increased expenditure, but besides this heavy expenditure was called for to repair serious damage caused by the rains, and to strengthen a portion of the Holkar Railway.

131. *Sindia Railway*.—At the time of the estimates the line had not been opened throughout and the estimate was framed for a proportional increase of traffic. This, however, was not realized, but the decrease in traffic was accompanied by a considerable decrease also in expenditure.

132. *Wardha Coal Railway*.—There was an increased output of coal, consequently increased revenue, as also increased expenditure. The chief increase in the expenditure is, however, due to new pumping engines recently obtained.

133. *Punjab Northern Railway*.—The only experience of this line being that of a period of high war traffic, it was very difficult to say what the normal traffic of the line would be. The estimates no doubt were too highly framed, but then the traffic was greatly affected by a sickly season in the Punjab, and by the want of confidence engendered by the Railway having at the beginning of the year to refuse considerable amounts of traffic for want of rolling-stock. The Budget estimate of 450.0 was accordingly reduced in the Revised to 317.5, and a little more than this was realized.

The saving in expenditure, 286.8, against estimate, 340.0, is due to the diminished traffic, and to endeavours to economize the working.

134. *Indus Valley Railway*.—The traffic was somewhat less than estimated, but the recovery of some outstandings brought up the receipts. The increase of 15.0 in expenditure is owing to extra mileage run.

135. *Dhond and Manmad*.—There is no gross account in this line, the net earnings being received from the Great Indian Peninsula Railway who work the line. They were not quite so much as anticipated.

136. *Nagpur and Chattisgarh*.—Heavy grain traffic in the last quarter of the year brought in increased receipts. The expenditure had been somewhat over-estimated, and it was found possible to work the increased traffic with fewer trains.

137. *Rangoon and Irrawaddy*.—There was a steady improvement of traffic which it was found possible to meet without increase of expenditure.

138. *Calcutta and South-Eastern*.—The receipts are better than estimate, but are not yet enough to cover the maintenance charges.

139. *Nalhati*.—The line only just pays its way, and it was a little better than estimate.

140. *Tirhoot*.—The Budget estimates were very accurately followed.

SECTION G.—REVENUE FROM PRODUCTIVE PUBLIC WORKS.

141. *Northern Bengal Railway*.—There was a considerable increase over the estimates in the goods traffic, and there was a small decrease in the expenditure.

142. *Patna-Gya Railway*.—There was a small improvement in traffic, but the expenditure exceeded estimate by 5,1, owing chiefly to heavy charges for hire of rolling-stock from other lines.

143. *Muttra-Hatras Railway*.—The estimate of traffic was not quite realized. The charges were somewhat exceeded owing first to repairs to rolling-stock, and second to the debitting against this line of part of the charges for general administration.

144. *Cawnpore-Furrakhabad Railway*.—The traffic on this line, of which this was the first complete year, rapidly developed and increased by 50 per cent. on estimate. Nevertheless the charges only slightly exceeded estimate.

145. *Ghasipur-Dildarnagar and Achneyra-Muttra Railway*.—In these cases the estimates were only tentative, and in the first case they were not realized.

XXVI.—Guaranteed and Subsidized Railways, Net Traffic Receipts.

ACCOUNTS, 1880-81.			Guaranteed Interest, 1881-82.	GUARANTEED RAILWAYS.	BUDGET, 1881-82.			REVISED, 1881-82.			ACCOUNTS, 1881-82.			
Gross.	Main-tenance.	Net.			Gross.	Main-tenance.	Net.	Gross.	Main-tenance.	Net.	Gross.	Main-tenance.	Net.	Percentage estimate.
888,8	511,8	377,0	400,5	Bombay, Baroda and Central India	1,030,0	530,0	500,0	1,030,0	450,0	580,0	1,070,0	513,5	557,4	47'9
564,2	295,7	268,5	754,3	Eastern Bengal . . .	580,0	310,0	270,0	645,0	345,0	300,0	673,9	326,3	347,6	48'4
2,865,8	1,662,0	1,203,8	1,145,6	Great Indian Peninsula . .	2,880,0	1,810,0	1,070,0	3,500,0	1,700,0	1,800,0	3,370,7	1,726,2	1,644,5	48'3
657,9	460,2	197,7	524,0	Madras	640,0	480,0	160,0	660,0	460,0	200,0	681,4	466,4	215,0	68'4
514,8	307,6	207,2	289,3	Oudh and Rohilkund . .	545,0	355,0	190,0	550,0	355,0	195,0	549,2	343,7	205,5	62'5
2,013,5	1,510,2	503,3	553,9	Sind, Punjab and Delhi .	1,430,0	1,030,0	400,0	1,500,0	1,205,0	295,0	1,515,2	1,197,3	317,9	79'0
377,3	240,1	137,2	206,2	South-Indian	385,0	245,0	140,0	377,5	257,5	120,0	364,4	236,8	127,6	64'9
7,882,3	4,987,6	2,894,7	3,271,8	TOTAL	7,490,0	4,760,0	2,730,0	8,262,5	4,772,5	3,490,0	8,425,7	4,810,2	3,615,5	57'2

146. *Bombay-Baroda and Central India Railway*.—The traffic receipts were estimated at 1,030,0 against 888,8 in 1880-81, as an improvement was expected in consequence of the opening of the Rajputana Railway. The increase was still greater than expected. The Budget expenditure of 530,0 included 50,0 for the completion of the Nerbudda bridge. When this was found not to be required the Revised estimate was reduced, but heavy renewals at the end of the year brought the expenditure to 513,5.

147. *Eastern Bengal Railway*.—The traffic was exceptionally heavy and gave a large increase over estimate. The Revised estimate of expenditure included a large amount set aside for heavy repairs and renewals, which were not fully utilized.

148. *Great Indian Peninsula Railway*.—There was an extraordinary increase of traffic on this line, due in a large measure to the development of the wheat export trade in 1881, a trade which was largely encouraged by short crops in Europe and America. The expenditure was less than estimate, but the reduction is more nominal than real, and occurs chiefly in the Suspense transactions.

149. *Madras Railway*.—The revenue is steadily increasing. The expenditure fell short of estimate chiefly in consequence of delay in arrangements for the construction of 100 new wagons.

150. *Oudh and Rohilkund Railway*.—Both revenue and expenditure slightly better than estimate. Increase of expenditure, compared with 1880-81, due to heavy repairs.

151. *Sind, Punjab and Delhi Railway*.—The high figures of 1880-81 were due to the War traffic, and for 1881-82 only ordinary rate of revenue was estimated, which has been more than covered. The expenditure has exceeded estimate partly owing to heavy renewals and repairs, but chiefly, as the Accountant General, Public Works Department, reports, owing to inefficient and extravagant management.

152. *South India Railway*.—For proper comparison of accounts with Budget, 13,9 should be added on both sides being cost of carriage of Revenue stores. With this addition the revenue and expenditure are both a little worse than estimate.

XXVII.—East India Railway, Net Traffic Receipts.

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
4,252,8 + 18,7	Traffic Receipts	4,250,0	4,600,0	4,710,5 + 29,6*
1,482,3 . . .	Deduct Expenditure . . .	1,450,0	1,490,0	1,448,8 + 29,5
2,770,5 + 18,7	Net Earnings	2,800,0	3,110,0	3,261,7 + 1

* Includes 2 in England.

SECTION G.—REVENUE FROM PRODUCTIVE PUBLIC WORKS

The figures separately stated with a + are arrear adjustments belonging to the account of the line as a Guaranteed Railway.

153. The Budget estimate of receipts was placed at 4,250,0, the same as the expected receipts of 1880-81, because there was a slight downward tendency in the revenue, and it was not possible to say whether it would not be still more marked by the opening of the Rajputana Railway towards Bombay. The traffic till the end of December showed so much increase that the revised estimate was taken at 4,600,0, and would have been taken higher but for fears, which proved unfounded, that a reduction of third-class fares, made on 1st January 1882, would prejudice the receipts. That month itself, however, showed an immense increase, owing to a special fair held at Allahabad, and the year terminated with 4,710,3.

The expenditure was first estimated at 1,450,0, and in the revised at 1,490,0. The increase anticipated in the Revised was not, however, actually spent, a result partly owing to materials required for repairs not being available.

XXVIII.—Irrigation and Navigation, Direct Receipts.

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
	IMPERIAL—			
36,8	North-West Provinces	35,0	52,2	49,1
198,5	Punjab	246,9	208,0	233,0
14,7	Madras	13,0	12,7	15,2
15,6	Bombay	20,3	21,6	24,5
265,6	TOTAL IMPERIAL	315,2	294,5	321,8
	PROVINCIAL—			
101,5	Bengal	120,0	107,2	125,5
271,6	North-West Provinces	303,3	401,8	418,3
373,1	TOTAL PROVINCIAL	423,3	509,0	543,8
5	ENGLAND	5	2	2
639,2	TOTAL	739,0	803,7	865,8

154. The falling-off in the Punjab is only apparent and is due to the transfer of Water-advantage rates to the head of Land Revenue, under Productive Public Works.

The revised estimate in Bengal anticipated short collections owing to prevalence of low prices. In the case of the North-West the two figures, Imperial and Provincial, form a single account, and the combined increase was owing to the transfer from Ordinary to Productive of the Eastern Jumna Canal, and also to arrear collections and increased demands.

XXIX.—Madras Irrigation and Canal Company, Net Traffic Receipts.

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
8,9	Earnings	9,4	7,2	7,6
16,5	Working Expenses	25,7	17,6	16,5
—7,6	Net Earnings	—16,3	—10,4	—8,9

XXX.—Portion of Land Revenue due to Irrigation.

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
65,1	North-West Provinces	66,9	87,0	87,2
161,2	Punjab	16,8	31,6	33,3
552,1	Madras	600,0	539,0	334,5
18,9	Bombay	23,3	21,4	36,2
797,3	TOTAL	707,0	679,0	491,2

155 The increase in the North-West is due to the transfer of the Eastern Jumna Canal from Ordinary to Productive; that in the Punjab to the transfer to this head of Water-advantage rates hitherto taken as direct receipts.

* The very great decrease in the Madras figures is due to the fact of the Board of Revenue, on whose report the deduction is taken, having this year excluded the receipts which are due to old works not included in the list of Productive Works.

SECTION G.—EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (REVENUE ACCOUNT.)

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
9,259,4	EXPENDITURE	9,680,0	9,673,0	9,649,0

156. Under this head we have first a payment of Guaranteed Railways profits, exceeding the estimate by 160,0, the direct consequence for the most part of better revenue. Both State Railways and Irrigation cost for maintenance and working a little more than estimated; due in the first case to increase in receipts. These increases were compensated for, so far as the account of Protective Public Works is concerned, by a reduction, in the rate of interest charged against the account, from $4\frac{1}{2}$ to 4, the amount of the reduction being 220,0.

36.—State Railways, Working and Maintenance.

157. The figures and explanations under this head have already been given in connexion with the expenditure.

37.—Guaranteed and Subsidized Railways, Interest and Profits, &c.

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
	GUARANTEED INTEREST—			
7,4	India	4,8	6,2	7,0
3,254,5	England	3,267,0	3,265,0	3,264,8
	MOIETY SURPLUS PROFITS—			
...	Bombay, Baroda and Central India	45,0	86,4	86,4
35,7	Eastern Bengal Railway	55,4	57,9	57,9
55,9	Great Indian Peninsula Railway	65,0	186,9	186,9
...	Sind, Punjab and Delhi Railway	0	2,1	2,1
57,6	LAND AND CONTROL	78,8	85,5	74,7
3,411,1	TOTAL	3,516,0	3,690,0	3,679,8

158. The Guaranteed interest payments exactly agree with Budget, 2,2 being transferred from England to India. The details of Railways may be seen in the figures shewn on the Revenue side.

In the surplus profit figures, the Bombay, Baroda and Central India figures exceeded estimate chiefly in consequence of the appropriation of 50,0 from profits to the Nerbudda Bridge not being required. The estimate for the Great Indian Peninsula Railway was made at a time (February 1881) when there had been a sudden collapse in the revenue by the line, which immediately thereafter recovered itself, and appeared in the large profits—payment made in December 1881 for the half-year ending June 1881.

The increase in the charges for Land and Control are due to land required in Bombay for the new Byculla Station, and to land required for the extension of the Oudh and Rohilkund Railway. For both of these additional grants were made during the course of the year.

38.—East India Railway, Interest and Profits.

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
	ENGLAND—			
262,0	4 per cent. on the deferred annuity	262,0	262,0	262,0
711,2	Annuity of 1,179,0; unredeemed portion	...	...	949,8
19,3	One-ninth of the redeemed portion paid to Sinking Fund	974,9	975,4	26,6
8	Contribution to Management	...	...	1,0
	Interest on Debentures of East India Railway	145,5	...	...
993,3	TOTAL ENGLAND	1,382,4	1,237,4	1,239,4
	INDIA—			
107,7	One-fifth surplus profits paid to Company	...	...	184,7
15,3	Contribution to Provident Fund of 1 per cent. on net traffic earnings	...	...	13,5
	Payment for Land	...	...	1,1
123,0		204,6	199,6	199,3
1,116,3		1,587,0	1,437,0	1,438,7

SECTION G.—EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (REVENUE ACCOUNT.)

159. There is a saving in the contribution to Provident Fund in 1881-82, because on alteration from half-yearly to yearly payments only one half-year's payments comes into the year's accounts.

The payments against the estimate of 145,5, for interest on Debenture Stock, will be found under the head of 41—Interest.

The payment for Land is an arrear charge belonging to the East India Railway as a Guaranteed Railway.

39.—Irrigation and Navigation (Working and Maintenance).

1880-81. Accounts.	IMPERIAL—	Budget.	1881-82. Revised.	Accounts.
76,2	Punjab	90,9	90,9	85,3
87,0	Madras	69,7	76,4	73,0
19,8	Bombay	30,0	23,7	22,2
183,0	TOTAL	190,6	191,0	180,5
	PROVINCIAL—			
99,2	Bengal	90,5	94,5	104,1
143,2	North-West Provinces	144,9	167,5	170,9
242,4	TOTAL	235,4	262,0	275,0
1	ENGLAND	0	0	2
425,5	TOTAL	426,0	453,0	455,7

160. In the Imperial portion the revised estimate provided a considerable sum for repairs in Madras of damage caused by the cyclone of November 1880, and the increased charge was just met by savings in Bombay.

The short outlay, as compared with the Revised estimate, is on the Bari Doab and Western Jumna Canals in the Punjab, and in the Godaveri Delta system in Madras, and is ascribed to lateness of sanction of estimates.

161. Under Provincial, there is on the whole an excess of expenditure over estimate of 39,4. Of this amount 17,3 represents the Eastern Jumna Canal, transferred to the category of Productive Public Works only after the Budget estimates were framed, and the rest is explained as the cost of repairs not foreseen at the time of the estimates, and only partly allowed for in the Revised estimates.

40.—Madras Irrigation and Canal Company (Interest, &c.)

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
50,0	Interest	33,2	50,2	50,0
5	Land and Control	—2	—2	5
50,5	TOTAL	33,0	50,0	50,5

162. At the time of the estimates the purchase of the undertaking by the Secretary of State was in contemplation, and interest was therefore provided for only part of the year. The purchase was not, however, effected.

41.—Interest on Debt incurred for Productive Public Works.

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
	INTEREST ON CAPITAL FOUNDED BY GOVERNMENT—			
1,204,7	State Railways . . . . .	...	...	1,160,5
53,2	East India Railway . . . . .	...	...	81,0
762,7	Irrigation . . . . .	...	...	726,4
17,1	Public Improvements . . . . .	...	...	17,9
2,037,7	TOTAL	2,209,4	1,973,1	1,985,8
	INTEREST ON OTHER CAPITAL—			
	East India Railway Commutation Stock—			
2	Rupee . . . . .	...	...	4
156,0	Sterling	204,6	204,6	203,6
	East India Railway Debentures—	...	145,5	145,5
188,0	3½ per cent. E. I. R. Annuity Redemption Stock . . . . .	...	3,8	3,7
...	India 3½ per cent. Stock	35,0	...	...
2,381,9	TOTAL	2,449,0	2,327,0	2,339,0

SECTION H.—RECEIPTS ON PUBLIC WORKS NOT CLASSED AS PRODUCTIVE.

XXXV.—Civil Buildings, Roads, and Services.

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
IMPERIAL—				
16,8	India . . .	16,7	19,2	23,3
13,8	England . . .	12,5	13,7	13,6
30,6	TOTAL . . .	29,2	32,9	36,9
PROVINCIAL AND LOCAL—				
0+ 1,8	India . . .	0+ 1,7	0+ 1,7	0+ 1,8
2,2+ 9,3	Central Provinces . .	2,5+ 7,6	2,5+ 8,7	2,9+ 12,9
5,0+ 4,2	Burmah . . .	10,5+ 4,2	11,5+ 4,3	10,9+ 4,1
7+ 9,5	Assam . . .	5+ 8,0	6+ 9,3	8+ 10,5
16,0+ 52,9	Bengal . . .	17,0+ 51,0	17,0+ 52,0	24,0+ 53,6
44,6+ 104,3	N.-W. P. . .	10,0+ 99,2	13,1+ 108,2	20,9+ 105,8
2,3+ 60,0	Punjab . . .	2,1+ 53,9	2,4+ 62,5	2,6+ 62,4
19,8+ 54,2	Madras . . .	13,0+ 47,6	17,0+ 56,6	26,4+ 59,9
63,7+ 30,1	Bombay . . .	61,6+ 29,8	65,6+ 51,8	65,0+ 42,6
154,3+ 326,3	TOTAL . . .	117,2+ 303,0	129,7+ 355,1	153,5+ 353,6
511,2	TOTAL ALL . . .	449,4	517,7	544,0

171. Under Imperial the chief items of difference are +10,9 in Bengal, largely due to receipts by sale of old materials in dismantling the Financial Offices and the buildings on the site of the new Military Account Offices in Calcutta, and the Chandmari Building at Howrah, and to large recoveries of deferred College Fees; +2,5 in Madras, rents of buildings, sale of old materials and deferred College Fees; —5,0 in Bombay, owing to the transfer to the Civil Department of realizations by sale of Esplanade Lands.

The English Receipts of fees at the Royal Engineering College were increased by new regulations which disallowed deferred payments.

172. The Provincial and Local Receipts have been shewn in two figures, of which the first represents the share of the Public Works Department and the second that of Civil Officers.

Under the first the differences are +7,0 in Bengal, chiefly by the receipt from the Northern Bengal Railway of 7,8, the traffic receipts of the service between Kawnia and Doobree; +10,9 in North-Western Provinces, chiefly by receipts of the Roorkee workshops which brought in 1882 more than the revised estimate; +13,4 in Madras, chiefly by the disposal of stock at the Presidency workshops.

173. The receipts "in charge of Civil Officers" are almost all "Tolls and Ferries." Indeed if we except those of the "Bhabar Improvement Fund" in the North-Western Provinces (about 2,0 a year); some miscellaneous receipts of Local Funds in Madras; and an exceptional receipt in Bombay by the sale of a road to the Bombay-Baroda Railway; everything else may be called "Tolls and Ferries." These, it will be seen, were somewhat more productive this year than last year (the actual figure, *i. e.*, 287,5 against 276,6), but the estimates were too safely made, especially in the North-Western Provinces, the Punjab and Madras.

SECTION H.—EXPENDITURE ON PUBLIC WORKS NOT CLASSED AS PRODUCTIVE.

1880-81. Accounts.	Budget.	1881-82. Revised.	Accounts.
7,392,7	EXPENDITURE . . . 7,168,0	6,730,0	6,393,5

174. The mass of the saving under this head is due to a transfer from Frontier Railways to "War Operations" of 560,0 of expenditure incurred upon the abandoned portion of the Kandahar Railway. Besides this there was a saving of about 140,0 in the expenditure on irrigation. Under Buildings and Roads excess expenditure in Public Works Department was made up for by the inability of the Bengal Civil officers to work up to their sanctions.

SECTION H.—EXPENDITURE ON PUBLIC WORKS NOT CLASSED AS PRODUCTIVE.

42.—State Railways Capital Account.

1880-81. Accounts.	IMPERIAL—	Budget.	1881-82. Revised.	Accounts.
0	Punjab Northern Railway	118,1	0	0
0	Bhopal Railway	70,0	70,0	70,0
22,1	Director General's and Store-keeper	23,2	23,9	22,8
29,6	Other Establishments	35,0	8,5	8,4
...	Calcutta Docking Company	12,0	...	0
4,9	Other Charges	33,7	30,7	20,2
56,6	TOTAL	292,0	133,1	121,4
	PROVINCIAL—			
12,2	Diamond Harbour Railway	75,0	100,0	91,8
0	Dinagepur Railway	44,4	25,0	20,3
4,7	Various Railway Surveys	5,6	20,2	11,0
3,5	Other Charges	0	2,7	3,2
20,4	TOTAL	125,0	147,9	126,3
77,0	TOTAL BOTH	417,0	281,0	247,7

175. The saving in the revised estimates for Imperial, as compared with the Budget, was due (1) to the transfer of part of the Punjab Northern Railway works (118,1) to the Productive Account; (2) to savings in establishment, 26,5, and to a contemplated purchase of the Calcutta Docking Company's estate (12,0) not being carried out. The Budget included a Reserve of 20,0, which was during the year appropriated to surveys for new lines. On the other hand, the Provincial estimate was raised from 125,0 to 147,9, chiefly to provide for additional works on the Sunapur-Diamond-Harbour Railway.

Neither the Imperial nor the Provincial estimate thus altered was worked up to. The saving arose from short expenditure of the grant for the Railway just mentioned and for the Dinagepur Railway. Also, under Provincial, a refund to this head was made, first of the charges for survey of the Bengal Central Railway by the Company which took over the works, and second of the similar charge of the Southern Mahratta Railway, which was passed over to Protective Works.

43.—State Railways Working and Maintenance.

176. This head is as yet blank for the reason stated upon the Revenue side.

44.—Subsidized Railways.

1880-81. Accounts.	BENGAL CENTRAL RAILWAY	Budget.	1881-82. Revised.	Accounts.
0		0	39,0	17,5

177. The transactions of this Company were not arranged for at the time of the Budget estimates. The revised provided 4,3 for interest on advances, and 34,7 for outlay on taking up land. Of this last amount only 13,2 were spent by the end of the year.

45.—Frontier Railways.

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
786,0	Kandahar Railway	386,0	428,7	420,9
1,021,5	Punjab Railway, Northern Section			
—208,6	Stores, India			
694,7	Stores, England	404,0	340,0	363,5
2,293,6	TOTAL	790,0	768,7	784,4
	Deduct transferred to War Account . . . . .	...	560,0	559,7
	NET	790,0	208,7	224,7

178. The last item must for the present be left out of the account.

179. Taking up the others, the Budget provision was made for the Kandahar Railway and for the Punjab Northern beyond Pindi; and the estimate was increased by 160,0 in the course of the year, chiefly with a view to early completion of the works. The expenditure on the whole was somewhat more than the originally intended 790,0, but in making up the

SECTION H.—EXPENDITURE ON PUBLIC WORKS NOT CLASSED AS PRODUCTIVE.

account it comes out less 784.4 because of considerable transfers of stores, originally charged against this head, for use on Protective Railways. This transfer gives a credit to this head by debit to Protective Works.

180. The last entry represents a transaction not contemplated at the time of the Budget, namely, the abandonment of the upper section of the Kandahar Railway and the charging off as War losses the whole of the final expenditure incurred upon it as well as losses and depreciation of stores. A minus entry is therefore brought into this Account, which removes from the Public Works Accounts all expenditure incurred upon this section of the Railway as well as some similar losses on the Punjab Northern.

46.—Irrigation and Navigation.

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
5.5+	India	12.2+ 0	8.9+ 0	7.3+ 0
0+ 42.7	Burmah	0+ 42.7	0+ 37.1	0+ 49.8
0+ 2.8	Assam	0+ 15.9	0+ 3.1	0+ 3.6
40.8+ 144.4	Bengal	85.0+ 309.7	85.0+ 281.8	77.7+ 262.1
1.0+ 44.2	N.-W. Provinces	1.8+ 48.4	6+ 21.5	6+ 21.6
59.5+ 1.1	Punjab	49.0+ 1.7	49.0+ 1.6	35.5+ 1.7
145.3+ 30.7	Madras	169.7+ 32.8	174.0+ 32.8	154.1+ 25.2
185.8+ 0	Bombay	157.0+ 0	183.4+ 0	150.7+ 0
5.3+ 0	England	1+ 0	0+ 0	... ..
443.2+ 265.9	TOTAL	474.8+ 451.2	500.9+ 377.9	425.9+ 364.0
709.1		926.0	878.8	789.9

181. In the above table the first set of figures is the Imperial expenditure and the second is the Provincial with a very small addition of Local.

In the Imperial column the revised estimate anticipated excess expenditure of 4.3 in Madras, due to repairs required after the Cyclone of November 1880, and of 26.4 in Bombay owing to additional grants for works in Sind.

The expenditure in all provinces fell short of the grants made, but in Bombay the saving is due chiefly to reduction in the proportion of Establishment charges debited to "Imperial."

In the Provincial Expenditure there is, in Burmah, a considerable increase, due to charges for clearing creeks and improving water communication, provided for under Buildings and Roads having been taken in the accounts under this more appropriate head. In Bengal the saving is chiefly in the non-utilization of grants for the Calcutta Canals; and in the North-Western Provinces, it is owing to the transfer of the Eastern Jumna Canal (Expenditure 17.3) to the Productive class.

47.—Military Works.

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
639.9	India	720.7	733.4	714.7
27.8	Central Provinces	35.0	35.0	30.9
49.4	Burmah (Provincial)	50.2	50.1	50.5
9.3	Assam	15.0	30.2	22.0
4.4	Bengal	6.0	19.2	14.4
6.1	North-West Provinces	2.0	3.2	2.8
36.2	Punjab	55.0	63.5	63.7
52.6	Madras	47.0	48.7	49.0
143.5	Bombay	130.0	145.2	122.5
969.2	TOTAL	1,060.9	1,128.5	1,070.5

182. The original grants for the year, 1,060.9, were increased by the balance out of the yearly allowance of one crore, imperial, which had come over unspent from 1880-81. The permitted expenditure is therefore measured rather by the revised than by the

SECTION H.—EXPENDITURE ON PUBLIC WORKS NOT CLASSED AS PRODUCTIVE.

original estimates. They include in Assam additional grants for Military buildings at Kohima, and in Bombay additional grants for the barracks at Colaba and Wanowri.

There was generally a saving, ascribed to failure to work up to the estimates in the following particulars :—

India, saving of 31.7 on grants for original works; Central Provinces, Sitabuldi Fort, and Kamptee Barrack, No. 8; Assam, Military communications and frontier outposts; Bombay, hospital for British Infantry at Ahmedabad.

48.—Civil Buildings, Roads, and Services.

1880-81. Accounts.	IMPERIAL—	Budget.	1881-82. Revised.	Accounts.
108,4	India	160,4	208,4	204,1
65,7	Bengal	77,7	147,8	138,0
175,5	Other Provinces . .	121,3	141,8	124,5
88,2	England	95,6	101,0	96,0
437,8		455,0	599,0	562,6
	PROVINCIAL AND LOCAL—			
3,8+ 2,9	India	3,4 + 2,4	5,2 + 2,7	4,3 + 1,6
86,8+ 26,8	Central Provinces .	84,7 + 32,0	93,1 + 32,0	93,3 + 34,2
185,4+ 6,2	Burmah	412,5 + 25,1	408,0 + 18,1	317,8 + 19,1
87,1+ 24,2	Assam	125,1 + 33,7	104,8 + 29,1	99,4 + 28,5
467,1+ 389,5	Bengal	530,0 + 477,4	661,9 + 400,1	668,7 + 397,0
401,0+ 42,0	North-West Pro- vinces	431,1 + 41,4	432,4 + 50,7	444,2 + 42,4
261,0+ 3,6	Punjab	305,5 + 3,8	303,3 + 3,9	303,0 + 4,2
181,8+ 305,1	Madras	158,7 + 382,3	182,9 + 358,2	149,6 + 373,9
427,4+ 4,3	Bombay	465,0 + 5,0	488,9 + 19,2	481,9 + 17,5
2,101,4+ 804,6	TOTAL	2,516,0+ 1,003,1	2,680,5 + 914,0	2,562,2 + 918,4
2,906,0		3,519,1	3,594,5	3,480,6
3,343,8	TOTAL	3,974,1	4,193,5	4,043,2

183. Under Imperial the revised estimate for India included the new buildings at Simla transferred from Punjab, while additional grants for the Koshalgarh-Thull road, and for grants towards the Simla Water Works, prevented a reduction in the total Punjab grant. The Bengal estimate was nearly doubled by additional grants made for the new Treasury Buildings, the new Central Press, and the new Military Account Offices; and there were smaller additional grants elsewhere. The additional grants in Bengal were not fully worked up to, and of the rest of the saving it is necessary to refer only to one item of 4.9 in the Punjab, which it was found had been provided already in the Home estimates.

184. The Provincial and Local figures I have separated into two parts, the first representing works in charge of the Public Works Department and the second those under the charge of Civil Officers.

In the first of these there is a large saving in Burmah, of which no explanation is given except that the officers could not work up to their estimates.

In Bengal, Madras, and Bombay very large sanctions were added by the Government after the Budget estimates were passed, but in Madras they were not worked up to.

Under Works in charge of Civil Officers, the difference is almost entirely in Bengal, where only 397.0 was spent against 477.4 estimated. The estimates, which are chiefly those of District Road Fund, seem to have provided for more expenditure than the Committees could really overtake.

MILITARY SERVICES.

1880-81, Accounts.		Budget.	1881-82. Revised.	Accounts.
4,221,7	Receipts .	3,875,0	3,541,0	3,821,5
28,086,2	Expenditure .	18,730,0	18,730,0	18,861,1
23,864,5	Net Expenditure	14,855,0	15,189,0	15,039,6

185. It will be found when we come to consideration of the detail that it is not possible to separate the receipts from the expenditure, because, especially in the War part of the account, the receipts are repeatedly merely *per contra* entries of the expenditure.

186. Taking them thus in the gross, the estimates have been fairly followed. The revised estimate and the actual figures, however, differ from the Budget estimates in two essential matters. First, they include 559,7 of expenditure which was not provided for in the Budget, and comes into the revised estimate and the accounts by a deduction under another head, so that instead of being respectively 324,0 and 174,6 worse than the Budget estimates, they are really 235,7 and 385,1 better. Moreover, there is still further a saving in the expenditure, as compared with the estimates, of 695,0, although this saving is prevented from appearing in the net figures, because it has been thrown back from the receipts of 1881-82 into those of 1880-81. There is therefore, on the whole, a real saving on the anticipated Military net expenditure of 1,080,1, which may be described as arising chiefly from the ampleness of the provision of 1,940,0 *plus* 270,0 made for winding up the War accounts (see Financial Statement of 25th March 1881, para. 15). In the accounts as actually made up, this real saving is thus shewn:—

(1). By increased receipts in 1880-81	695,0
(2). By saving on the grant for Frontier Railways, 1881-82	559,7
TOTAL	1,254,7
(3). By apparent excess against the Military estimates	174,6
NET	1,080,1

SECTION K.—RECEIPTS BY MILITARY DEPARTMENTS.

XXXVI.—Army.

1880-81. Accounts.	INDIA—	Budget.	1881-82. Revised.	Accounts.
525,1	Commissariat	510,3	567,8	657,7
80,9	Clothing	71,7	83,7	90,7
51,6	Ordnance	66,5	72,3	102,9
179,5	Other Receipts	128,5	178,7	242,1
837,1	TOTAL INDIA	777,0	902,5	1,093,4
87,0	ENGLAND	37,0	66,5	68,3
924,1		814,0	969,0	1,161,7

187. The increase in Commissariat recoveries is due to the recovery of the value of stores supplied to officers and others during the Kabul War, and to the sale of elephants and cattle on the reorganization of the Transport Department.

Under Clothing there were larger issues on payment, and there were special recoveries, first from Her Majesty's Government for clothing supplied to troops proceeding to South Africa, and secondly, from Native Governments supplied from the Madras stores.

The Ordnance recoveries were increased by sales to Native States and local authorities and by sales of condemned stores.

SECTION K.—RECEIPTS BY MILITARY DEPARTMENTS.

Under "Other Receipts" the increase is chiefly due to the item of 89,1 under Miscellaneous in the "India" portion of the accounts which represents recoveries of amounts entered as expenditure in the former year's accounts, but which would appear to have been rather of the nature of advances. There were also some arrear adjustments under "Transport Service" giving accounts 20,0 against estimate 13,4.

188. Of the excess receipts in England, 17,0 is only nominal and appears also in the expenditure side. Of the rest 7,5 are for value of clothing brought with troops from India, and 5,9 on account of the Indian Troop Service.

XXXVII.—Military Operations in Afghanistan.

1880-81. Accounts.	INDIA—	Budget.	1881-82. Revised.	Accounts.
319,1	Commissariat . . . . .	...	...	75,5
283,5	Other Receipts . . . . .	...	...	279,3
602,6		61,0	267,0	354,8
2,695,0	ADD—English Contribution	3,000,0	2,305,0	2,305,0
3,297,6	TOTAL	3,061,0	2,572,0	2,659,8

189. The consideration of these figures is best taken up in connection with the war expenditure.

SECTION K.—ARMY SERVICES.

EXPENDITURE.

49.—Army.

1880-81. Accounts.	INDIA—	Budget.	1881-82. Revised.	Accounts.
489,6	Army and Garrison Staff	494,4	490,3	500,6
6,569,0	Regimental Pay, &c.	6,656,7	6,593,6	6,470,1
2,677,5	Commissariat	2,384,4	3,009,0	3,178,8
420,3	Medical	388,9	374,0	389,1
578,5	Ordnance	533,2	557,8	576,9
1,210,2	Other Effective Charges	1,230,5	1,289,6	1,336,0
620,0	Pensions	628,9	635,2	641,1
82,2	Other Non-Effective Charges	75,0	92,4	92,3
12,647,3	TOTAL INDIA	12,392,0	13,041,9	13,184,9
936,6	ENGLAND—			
352,6	Regimental Pay	850,0	...	831,7
737,7	Transport Charges	328,1	...	344,2
12,4	Stores	620,4	...	575,2
2,064,9	Other Effective Services	73,0	...	14,5
	Retired officers' pensions and other Non-effective Services	2,195,5	...	2,231,9
4,104,2	TOTAL ENGLAND	4,067,0	4,084,2	3,997,5
-33,8	Unaudited Expenditure . . . . .	...	-7,1	+33,8
16,717,7	TOTAL	16,459,0	17,119,0	17,216,2

190. The small increase under Staff is due to excess expenditure in telegrams and to the staff of the Quetta district not provided for in the estimates.

In Regimental pay there was a saving owing to the reduction of the number of Royal Artillery from 86 to 77 batteries, and to the absence of the 14th Hussars in South Africa. The number of officers on leave was also unusually great during the year. On the other hand, part of the saving was spent in the increase of pay to officers and non-commissioned officers under the Royal Warrant of 25th June 1881.

SECTION K.—ARMY SERVICES.

Under Commissariat there is a very large increase, which must be attributed, in a general way, to War expenditure, as will be more fully explained in the remarks made under that head.

The increase under Ordnance is due to a large quantity of copper supplied to the Dumdum factory by the Calcutta Mint, and there were also heavy charges for stores and arms supplied to the Indian troops at Malta and Cyprus.

Under other non-effective charges the increase over estimate is chiefly under Sea Transport (expenditure 125,9 against estimate 47,2). It was partly due to the employment of hired transports in the Burmah and other reliefs, and in withdrawing the troops *via* Kurrachee from Afghanistan; and to arrear adjustments in connection with the Indian Troop service, which, as mentioned on the receipt side, have also brought in unexpected receipts.

The increase in Pensions and other non-effective charges is due to the new admissions to the pension lists not provided for in the estimates.

191. As regards the English accounts the saving in Regimental pay is the balance between a saving of 35,0 under Home charges and an increase of 16,0 in furlough allowances due to the large number of officers going to England on furlough after the Afghan War. Both of these are made up for in other parts of the account, for the first is due merely to the transfer of certain charges to the non-effective list, and the second, as already explained, has caused a saving in India.

The increase in Transport charges is the same as has been referred to on the receipt side as occurring on both sides of the account. The decrease in stores and in miscellaneous represents chiefly postponed payments.

Under non-effective charges there is the increase of 35,0 by transfer, as just mentioned from the effective charges, but there is an equal decrease owing to the Retirement Scheme not being taken advantage of to the extent anticipated.

50.—Military Operations in Afghanistan.

1880-81. Accounts.	INDIA—	Budget.	1881-82. Revised.	Accounts.
	Commissariat			1,366,0
	Other Military Charges	2,271,0	1,895,1	281,5
	Civil and Telegraph Charges			258,1
	Public Works Charges . . . . .	...	560,0	571,5
10,452,8	TOTAL AUDITED	2,271,0	2,455,1	2,477,1
845,1	ADD—Unaudited expenditure			
	DEDUCT—Expenditure already brought to account . . . . .	...	—845,1	—845,1
11,297,9	TOTAL INDIA	2,271,0	1,610,0	1,632,0
70,6	ADD—England . . . . .	...	1,0	13,0
11,368,5	TOTAL	2,271,0	1,611,0	1,645,0

This and the corresponding head upon the receipt side shew the winding up of the accounts of the Afghan War. The Budget estimates anticipated the following:—

- (1). An estimate, considered to be liberal but having no pretensions to accuracy, of actual net expenditure in the last month or two of military occupation and till the troops were finally withdrawn 1,940,0
- (2). Compensation to be paid to camel-owners 270,0
- (3). Expenditure upon Frontier Railways 790,0

TOTAL 3,000,0

The last item was in the Budget estimates taken under the Public Works heads, and the first two were taken as Receipts 61,0, and Expenditure 2,001,0 giving for the Indian account, total receipts 61,0, total expenditure 2,271,0, net expenditure 2,210,0.

SECTION K.—ARMY SERVICES.

192. The expenditure on War account fell off much more rapidly than was expected and the accounts, made up for nine or ten months, gave the following revised estimate as against the 2,210,0 just mentioned :—

Receipts	267,0
Expenditure audited and brought to account in 1881-82	1,895,1
Deduct portion of this which had been incurred before 1881-82, and had been charged off in the accounts, before audit, in 1880-81	845,1
Actual Net War Expenditure	1,050,0
Less than Estimate (2,210,0)	783,0
	1,427,0

193. This apparent falling-off must be taken against the excess in the Ordinary Expenditure where the greater part of the following differences is specifically ascribable to the War accounts :—

	Estimate.	Revised Estimate.
Commissariat Expenditure	2,384,4	3,009,0
Deduct Receipts	510,3	567,8
NET	1,874,1	2,441,2
More than estimate		567,1

and the same may be said of other heads.

The Financial Statement of 8th March 1882, para. 85, states as follows :—

“It has, in fact, been found impossible to distinguish accurately between Ordinary and War Expenditure. Orders were issued in the course of last autumn that from January 1st, 1882, the charges on account of the troops beyond the frontier should be treated as Ordinary, only special charges, such as compensation for loss of camels, &c., being classified as War Expenditure. It cannot be doubted that a great deal of the expenditure debited to the Ordinary account really belongs to the War. The Military estimate must, in fact, be treated as a whole. The division into Ordinary and War Expenditure does not pretend to any great accuracy.”

We obtain therefore a more correct view of the Revised Estimate of War expenditure by assuming as War expenditure the whole excess over Budget under the ordinary head of Army, that is 660,0 expenditure less 155,0 receipts, or 505,0 in the net expenditure.

The figures as finally made up do not differ materially from the Revised Estimates, if we exclude the special recovery of about 89,1 referred to in para. 187 and are—

	Revised Estimate.	Account.
In War Account, excluding 560,0 (actual 559,7) of Public Works charge which belongs to a separate account	1,895,1	1,917,4
Deduct, as before, amount already brought to account	845,1	845,1
War expenditure of 1881-82	1,050,0	1,072,3
Deduct War receipts	267,0	354,8
Net War Account	783,0	717,5
In Ordinary Account—		
Excess of ordinary expenditure over estimates	660,0	757,2
Excess of ordinary receipts over estimates	155,0	347,7
Net	505,0	409,5
Total net War expenditure against the War estimate of 2,210,0	1,288,0	1,127,0

Difference 161,0 or 71,9 besides the 89,1 already alluded to.

194. We have now to note the remaining part of the War estimate of 790,0 on account of Frontier Railways.

The estimate was first of all raised to 950,0 by an addition of 160,0, of which the object was to enable the works on the Punjab Northern Railway to be carried out as speedily as possible. And the actual expenditure incurred against the estimate, was about 784,4 as detailed under the head “Frontier Railways,” the saving on the estimate of 950,0 being

SECTION K.—ARMY SERVICES.

due to large transfers of stores bought for these works to other Railways, and chiefly to the two now reckoned as "Protective Works."

The 790,0 originally provided was therefore nearly spent; but meantime another determination was come to, with reference to these Frontier Railways, namely, that as the upper section of the Kandahar Railway had been abandoned, the capital expended upon it and some other charges should no longer be regarded as expended upon "Frontier Railways," but be treated as a War loss and passed over to the accounts of the War. The amount thus passed over to be charged off as a War loss was 559,7. This expenditure had already come into the accounts under "Frontier Railways," chiefly in 1880-81, and it was accordingly now deducted from "Frontier Railways" and added to "Military Operations in Afghanistan;" it accounts for the "Public Works Charges" item in the above summary of the War expenditure.

195. As explained in last year's report, the English contribution of five millions sterling to the War was so taken in the Budget estimates of 1881-82 that the three millions credited in the estimates would exactly meet the provision for War expenditure above noted in paragraph . The revised estimates, based on the same principle, reduced to 2,305,0 the portion of the contribution to be credited in 1881-82, and as the actual credits of 1880-81 were fixed, upon this estimate, at 2,695,0, we must necessarily in the accounts of 1881-82 adhere to the credit of 2,305,0. But it will be seen that the real extent to which War items have affected the actuals of 1881-82 is as follows:—

Under "Frontier Railways," actual charges of the year	784,4	
DEDUCT—transfer of former years' expenditure to "Military Operations"	559,7	
	<u> </u>	
NET CHARGE		224,7
Under "Army Ordinary" estimated excess above taken at		409,5
Under "Military Operations" Expenditure, including the above transfer of 559,7	1,645,0	
DEDUCT—receipts	354,8	
	<u> </u>	1,290,2
		<u> </u>
Total expenditure for comparison with the credit, on account of English contribution, of 2,300,0		1,924,4

196. So that, in the result, the War account has contributed 380,6 (namely 375,0 under Military operations proper, and 5,6 under Frontier Railways) towards the surplus of the year.

SECTION L.—EXCHANGE ON TRANSACTIONS WITH LONDON.
XXXVIII & 51.

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
3,088,0	On Secretary of State's Bills	3,439,8	3,645,2	3,798,5
36,3	On other Transactions	35,2	39,8	56,0
3,124,3	TOTAL	3,475,0	3,685,0	3,854,5
	DEDUCT—			
	On Guaranteed and Subsidized Companies' Transactions—			
57,4	Capital Transactions	57,5	42,2	38,5
103,1	Revenue Stores	96,2	85,1	67,7
68,0	On Capital Transactions, East India Rail- way	150,0	102,2	46,7
179,0	On Miscellaneous Transactions	108,3	161,5	144,9
407,5		412,0	391,0	297,8
2,716,8	NET EXCHANGE	3,063,0	3,294,0	3,556,7

197. The loss on Secretary of State's Bills was calculated for £17,200,0 of Bills raised at 1s. 8d. The great demand for Bills at the end of the year raised the issues to £18,412,4, and the average rate being 19'895 pence the gross charge became 3,798,5.

Under "Other Transactions" an excess charge is attributable chiefly to an arrangement by which the Indian Treasuries were made to supply the Treasure Chest at Hongkong, the Secretary of State being reimbursed by the English Government. This has the effect of transferring to "Other Transactions" what would otherwise be dealt with as "Secretary of State's Bills."

198. The Exchange on Capital transactions of Guaranteed Railways is the difference between the £100 shewn on our accounts as the effect of a transaction of Rs. 1000, and the £91½ at which the same transaction is to pass on the Companies' accounts, when their contract rate is 1s. 10d. A reference to the net transactions in India, under Section S will shew that the Railways estimated net receipts (excluding the Oudh and Rohilkhund Railway on which there is no Exchange transaction) of 638,2, whereas the actuals amounted only to 433,6. There was necessarily a corresponding diminution in the portion taken to Exchange.

The Revenue Stores adjustment is the further amount which the Railway Companies have to pay when they take over stores held on Capital account at 22 pence (mostly) and use them for Revenue purposes on which they are not entitled to better than the current Exchange. As the falling-off in receipts in Capital account is due mostly to the smaller demand for these stores-transfers, we find here also a smaller receipt under Exchange.

199. The Capital transactions in England by the East India Railway are brought on the Indian Books at 20 pence the rupee, so that the Capital outlay in England estimated in the Budget at 750,0 brought "Gain by Exchange" of 150,0 as a recovery of the "loss" charged on the Council Bills with which that 750,0 would be supplied. The revised estimate reduced these Capital transactions to 515,0 with a proportionate reduction of Exchange, and as they really amounted to 475,7 (net) the exchange came to only 95,1. We had, however, to write back an excess credit in last year's accounts of 48,4 and thus reduced the figure to 45,7.

200. Under "Miscellaneous Transactions" there was an increase both in Bombay and in Madras owing to realization from Native States of the price of Railway stores supplied to them.

SECTION M.—PROVINCIAL ADJUSTMENT.

201. I have already shewn, para. 16, by what detailed improvements the original combined Imperial and Provincial Surplus, 148,0 of the Budget was increased by 3,954,5. It remains to show how these results were distributed between the Imperial and the Provincial shares of the accounts. Reverting for a moment to the details of the 3,954,5, we can construct the following table:—

	Imperial.	Provincial.
Surplus or deficit, according to Budget	855,0	—707,0
Sum of the three figures printed in italics in para. 16 . . . . .	...	904,5
Sum of the other figures, excluding the 39,9 "smaller differences"	+3,583,6	
	—493,7	
The smaller differences, 39,9, are shewn by the detailed accounts to be thus distributed	332,2	+292,3
Total, being surplus on the Revenues of 1881-82	3,612,7	489,8

202. But the surplus as thus brought out was still further altered by grants made to Provincial Governments ; first, of 670,0 which had been resumed from them in 1879-80 and 1880-81, under the strain of the Afghan war, and of 360,0 with reference to the revision of provincial contracts. See para. 64 of the Financial Statement, March 8, 1882. Both these special grants and the original Provincial Allotment, in the present form of the accounts, take the shape of a transfer to the provincial account of what would otherwise be Imperial Land Revenue, and the sum of the two grants, 1,030,0, being a deduction from the Imperial and an addition to the Provincial share of revenue, alters the surpluses just stated from 3,612,7 Imperial and 489,8 Provincial to 2,582,7 Imperial and 1,519,8 Provincial. The former appears as surplus in the revenue account, the latter is charged off the revenue account and credited to the account of deposits.

SECTION N.—EXPENDITURE ON PRODUCTIVE PUBLIC WORKS
(CAPITAL ACCOUNT).

1880-81. Accounts.	EXPENDITURE	Budget.	1881-82. Revised.	Accounts.
3,656,5	.	4,873,0	3,691,0	3,311,4

203. In addition to the usual $2\frac{1}{2}$ crores for State Railways and Irrigation Works we had on the Budget estimates 860,0 of expenditure on East India Railway and 1,405,0 for purchase of the Madras Irrigation Company's undertaking. The last arrangement dropped for the time and disappears from the revised estimates.

204. The State Railway portion of the $2\frac{1}{2}$ crores was duly spent, but a saving of 20 lakhs came on by the necessity of transferring this amount of stores against the grant for Protective Works. The irrigation portion was underspent, so that in all only 2,201,0 went against the annual 2,500,0. Of the East India Railway estimate of 860,0 only 456,0 were required, but a further charge of 586,0 in continuation of the purchase of the line comes against this head.

52.—State Railways.

1880-81. Accounts.	INDIA—	Budget.	1881-82. Revised.	Accounts.
1,177,3	Rajputana	560,7	626,4	613,5
53,1	Sindia	53,0	35,0	34,8
13,1	Holkar	14,6	24,6	15,3
	CENTRAL PROVINCES—			
204,4	Nagpur-Chattisgarh	197,5	242,0	237,3
13,3	Wardha Coal	13,2	16,1	15,8
	BURMAH—			
15,2	Rangoon-Irrawadi	20,8	26,7	25,2
...	Rangoon-Sittang	300,0	205,6	210,6
	BENGAL—			
5,5	Tirhoot Extension	250,3	317,9	301,1
123,3	Other Lines	48,8	—7,2	—24,4
161,0	NORTH-WEST PROVINCES	45,0	50,1	48,9
	PUNJAB—			
280,3	Indus Valley	190,2	322,0	317,8
617,8	Punjab Northern . . . . .	...	120,6	79,2
...	Amritsar-Patankot . . . . .	...	20,0	20,2
—33,9	BOMBAY	20,0	3,3	2,5
2,630,4	TOTAL	1,714,1	2,003,1	1,897,8
...	ADD—Reserve	85,9	...	...
76,8	DEDUCT—Excess Credits Store Account . . . . .	...	66,2	262,6
2,553,6	TOTAL	1,800,0	1,936,9	1,635,2
570,7	Out of which in England	458,0	445,0	439,3

205. When the accounts for 1880-81 were closed it was found that there had been short expenditure, chiefly in England, of 92,7, and this amount therefore became available for addition to the original estimates. Moreover, under orders by the Secretary of State the Jhelum-Pindi, and Lala-Musa-Miani sections of the Punjab Northern Railway were transferred, with their grant of 111,9, from the Ordinary to the Productive category. With these additions a total grant of 2,004,6 was admissible for Railways. The revised estimates showed additions to the expenditure on the Rajputana, Chattisgarh, Tirhoot Extension, and Indus Valley lines, but on the other hand estimated for only 20 out of 30 lakhs expenditure on Rangoon-Sittang line, the saving being caused both by delay in supply of sleepers from the Forest Department and by difficulty in finding labour. The estimates on the whole were short of the 2,004,6, chiefly because of the necessity for transferring stores to "Protective Railways" in order to fully utilize the grant under that head. This trans-

SECTION N.—EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (CAPITAL ACCOUNT).

fer in the end was even more than anticipated, and the deduction made from Capital expenditure was thus increased from 66,2 to 262,6.

206. Of the expenditure provided for in the Revised estimates, there were considerable savings on the Punjab Northern line (41,4), due chiefly to transfer of stores to other sections, and on the Tirhoot extension (16,8), due to delay in supply of stores, and to an amount reserved for payment to the Marine Department for steamers under construction not having been transferred. These amounts and some smaller savings, added to the credit received from Protective Works, made up the total short expenditure of 301,7 as compared with revised, or 164,8 as compared with original estimate.

53.—East Indian Railway.

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
...	Redemption of Annuity . . . . .	...	500,0	586,3
418,4	Other Capital transactions	860,0	535,0	455,2
418,4	TOTAL	860,0	1,035,0	1,041,5

207. The first of these transactions is explained under the head of Interest on Debt for Productive Public Works, para. 165.

The second represents the capital expenditure, chiefly purchase of stores in England; it was very much over-estimated by the Company.

54.—Irrigation and Navigation.

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
82,1	BENGAL— Soane Project	67,5	67,5	71,2
45,1	Orissa Project	37,5	52,5	33,3
23,0	Midnapur Series	10,0	20,0	11,1
172,9	N.-W. PROVINCES— Lower Ganges Canal	162,6	129,0	108,4
23,5	Other Works	37,4	31,0	23,8
286,2	PUNJAB— Sirhind Canal	330,0	332,2	315,1
—85,9	Less Contributions	—105,4	—110,3	—129,4
50,3	Other Works	105,4	59,2	42,1
11,1	MADRAS | BOMBAY— Deccan	5,0	35,9	39,5
1,8	Sind	22,0	22,0	14,4
4,4	RESERVE	8,0	8,0	36,3
...		78,0	...	...
614,5	TOTAL	758,0	647,0	565,8
0	Purchase of Madras Irrigation Company's undertaking	1,405,0	0	0
614,5	TOTAL	2,163,0	647,0	565,8

208. The revised estimates show, as compared with Budget—(1) The transfer of the Swat River Canal Works, in Punjab, out of this head to Protective; (2) Additional works in Madras; (3) Anticipations of short expenditure in other respects. The expenditure was for the most part even less than anticipated in the Revised estimates, which is attributed chiefly to delay and alterations in designs, or delay in taking up land, and in Bengal to fever keeping back the works on the Soane Canal.

The last item anticipated an arrangement with the Madras Irrigation and Canal Company for the purchase of their undertaking, which, however, was not accepted by the Company within the year. The item, therefore, dropped out of the revised estimates.

55.—Miscellaneous Public Improvements.

1880-81. Accounts.		Budget.	1881-82. Revised.	Accounts.
70,0	Madras Harbour	70,0	72,0	68,9

209. This is the whole expenditure on the Madras Harbour Works for 1881-82, no part being charged to Ordinary.

SECTION O.—PERMANENT DEBT.

		Budget.	1881-82. Revised.	Accounts.
INDIA—				
Incurred	.	3,000,0	3,000,7	3,000,2
Discharged	.	30,8	230,3	205,4
Net incurred	.	2,969,2	2,770,4	2,794,8
ENGLAND—				
Incurred	.	2,105,0	1,119,3	1,205,6
Discharged	.	4,552,2	4,462,7	4,467,3
Net discharged	.	2,447,2	3,343,4	3,261,7
NET INCURRED	.	522,0	—573,0	—466,9

210. In India the Budget provided for raising a new loan of three crores, which was duly notified on 27th June and tendered for on 25th July. It was issued as part of the four per cent. loan of 1865, and was taken up at an average rate of Rs. 105-2-8 annas, giving a premium of 155,3. The price was a purely speculative one, based on anticipations that tenders would be made, as in the 1880-81 case, from Europe. When it was found that the whole burden of the loan would fall on the Indian market, the price went below par within a month of its issue; it then slightly recovered, and was quoted about 101 till the end of the year.

No discharge of loans was anticipated in the Budget, but when it was found that the provision of 750,0 for Famine Relief and Reduction of debt was not required for the former, notifications were issued for the discharge of the reduced four per cent. loan of 1881 (203,1) on 13th February, and of the first two Sicca Rupee loans (37,5) on 27th March. The payments made before the end of the year amounted to 171,6 and 2,5 respectively.

211. The Home estimates provided for the discharge of East India Bonds, 4,487,2, falling due on 30th November 1881, and 65,0 India five per cent. stock, and these payments were duly made as far as they were claimed by the holders.

The loans to be raised were estimated at 700,0, balance of the 3½ per cent. loan of December 1880, and 1,405,0, required for the purchase of the Madras Irrigation Company's undertaking. The receipts against the former were only 618,2, as 81,8 came in before March 31st, and the arrangement by which the second was required did not come off. On the other hand, by an arrangement not included in the estimates and sanctioned by Act of Parliament in August 1881, 586,3 was received by the issue of 3½ per cent. stock, and spent on the redemption of East India Railway annuities. The receipt of 1,205,6 accordingly represents this 586,3 plus the receipts against the estimate of 700,0.

SECTION P.—UNFUNDED DEBT.

	Budget.	1881-82. Revised.	Accounts.
INDIA—			
Incurred	1,795,2	2,575,0	2,723,3
Discharged	1,962,4	2,237,5	2,390,9
NET INCURRED	—167,2	337,5	332,4
ENGLAND—			
Incurred	2,003,8	1,504,0	1,254,0
Discharged	6	5	1,250,6
NET INCURRED	2,003,2	1,503,5	3,4
NET INCURRED	1,836,0	1,841,0	335,8

212. The change in the Indian figures was entirely in Savings Bank Deposits. The Budget anticipated that the reduction in the rate of interest from $4\frac{1}{4}$ to $3\frac{3}{4}$, and the withdrawal of some of the favorable conditions recently granted to depositors, would result in a net reduction of Deposit Balances by 377,0. The event shewed, however, that the high figures reached in 1880-81 were not only maintained but added to by 99,0.

213. The English estimates provided for a temporary loan of £2,000,0 for the discharge of the four millions of Bonds falling due on 30th November. However, the high Council Bill drawings reduced the necessity to £1,250,0, and even this was paid off before the year was out.